



**RANCHO SANTA FE FIRE PROTECTION DISTRICT  
BOARD OF DIRECTORS MEETING  
AGENDA**

Rancho Santa Fe FPD  
Board Room – 18027 Calle Ambiente  
Rancho Santa Fe, California 92067

March 20, 2024  
1:00 pm PT  
Regular Meeting

**Public Comment:** to submit a comment in writing, please email [Montagne@rsf-fire.org](mailto:Montagne@rsf-fire.org) and write “Public Comment” in the subject line. In the body of the email include the item number and/or title of the item as well as your comments. If you would like the comment to be read aloud at the meeting (not to exceed five minutes), please write “Read Out Loud at Meeting” at the top of the email. All comments received by 11:00 am will be emailed to the Board of Directors and included as “Supplemental Information” on the district’s website prior to the meeting. Any comments received after 11:00 am will be added to the record and shared with the members of the Board at the meeting.

**Americans with Disabilities Act:** If you need special assistance to participate in this meeting, please contact the Board Clerk 858-756-5971 ext. 1014. Notification 48 hours prior to the meeting will enable the district to make reasonable arrangements to assure accessibility to the meeting.

**Rules for Addressing the Board of Directors:** Members of the audience who wish to address the Board of Directors are requested to complete a form near the entrance of the meeting room and submit it to the Board Clerk. Any person may address the Board on any item of Board business or Board concern. The Board cannot take action on any matter presented during the Public Comment but can refer it to staff for review and possible discussion at a future meeting. As permitted by State Law, the Board may take action on matters of an urgent nature, or which require immediate attention. The maximum time allotted for each presentation is FIVE (5) MINUTES.

**Agendas:** Agenda packets are available for public inspection 72 hours prior to scheduled meetings at the Board Clerk’s office located at 18027 Calle Ambiente, Suite 101, Rancho Santa Fe, CA during normal business hours. Packet documents are also posted online at [www.rsf-fire.org](http://www.rsf-fire.org).



# Rancho Santa Fe Fire Protection District Board of Directors Regular Meeting

March 20, 2024

Call to Order

Pledge of Allegiance

Roll Call

1. Motion waiving reading in full of all Resolutions/Ordinances

All items listed on the Consent Calendar are considered routine and will be enacted by one motion without discussion unless Board Members, Staff, or the public requests removal of an item for separate discussion and action. The Board of Directors has the option of considering items removed from the Consent Calendar immediately or under Unfinished Business.

2. Consent Calendar

a. Board of Directors Minutes

- Board of Directors minutes of February 21, 2024

ACTION REQUESTED: **Approve**

b. Receive and File

- Monthly/Quarterly Reports for February 2024

(1) List of Demands Check 37428 thru 37523 and Electronic File Transfers (EFTs)

|                            |                      |
|----------------------------|----------------------|
| totaling:                  | \$ 306,840.87        |
| Wire Transfer(s) totaling: | \$ 358,828.43        |
| Payroll(s) totaling:       | <u>\$ 795,205.20</u> |

TOTAL DISTRIBUTION                   \$ 1,460,874.50

- (2) Grant Recap
- (3) Activity Reports – February 2024
  - (a) Operations
  - (b) Training
  - (c) Fire Prevention

ACTION REQUESTED: **Receive and File**

3. Public Comment

4. Old Business

a. Approve Fees for Forced Weed Abatement

To approve fees and invoicing of property owner for forced abatement of APN 267-080-38-00.

[Staff Report 24-07](#)

ACTION REQUESTED: **Approve**



# Rancho Santa Fe Fire Protection District Board of Directors

## Regular Meeting

March 20, 2024

5. New Business

a. Resolution 2024-02 – Establishing benefits for the members of the Board of Directors

To discuss and accept Resolution Establishing benefits for the members of the Board of Directors.

[Staff Report 24-08](#)

ACTION REQUESTED: **Accept/Approve**

b. New Information Technology Specialist

To discuss and/or approve hiring the new position of Information Technology Specialist.

[Staff Report 24-09](#)

ACTION REQUESTED: **Approve**

c. Award Contract for Auditor

To discuss and/or approve the awarding of contract for FY24-FY26 auditor.

[Staff Report 24-10](#)

ACTION REQUESTED: **Approve**

6. Oral Report

a. Fire Chief

b. Operations

c. Training

d. Fire Prevention

e. Finance Manager

f. Board of Directors

i. North County Dispatch JPA – Update

ii. County Service Area – 17 – Update

iii. Rancho Santa Fe Fire District Foundation - Update

iv. Director Comments

7. Adjournment

The next regular Board of Directors meeting to be held on April 17, 2024, in the Board Room located at 18027 Calle Ambiente, Rancho Santa Fe, California. The business meeting will commence at 1:00 p.m.

## CERTIFICATION OF POSTING

I certify that on March 16, 2024, a copy of the foregoing agenda was posted on the district's website and near the meeting place of the Board of Directors of Rancho Santa Fe Fire Protection District, said time being at least 72 hours in advance of the meeting of the Board of Directors (Government Code Section 54954.2)

Executed at Rancho Santa Fe, California on March 16th, 2024:

\_\_\_\_\_  
Sarah Montagne

Executive Assistant / Board Clerk

Rancho Santa Fe Fire Protection District  
Regular Board of Directors Meeting  
Minutes February 21, 2024



*These minutes reflect the order in which items appeared on the meeting agenda and do not necessarily reflect the order in which items were considered.*

Director Ashcraft called to order the regular session of the Rancho Santa Fe Fire Protection District Board of Directors at 1:03pm.

**Pledge of Allegiance**

Deputy Chief Brian Slattery led the assembly in the Pledge of Allegiance.

**Roll Call**

Directors Present: Ashcraft, Hillgren, Malin, Stine, Tanner

Staff Present: Fire Chief Dave McQuead; Deputy Chief Brian Slattery; Fire Marshal Marlene Donner, Battalion Chief/Training Officer Luke Bennett, Finance Manager Burgen Havens, Battalion Chief Paul Roman, Retired Fire Chief Frank Twohy, Executive Assistant/Board Clerk Sarah Montagne, Community Risk Reduction Specialist Mark Smith, Captain Nathan Fritchle, Engineer Cloyd, FPPM Johnson

1. **Motion waiving reading in full of all Resolutions/Ordinances**

MOTION BY DIRECTOR **STINE**, SECOND BY DIRECTOR **HILLGREN**, and CARRIED 5 AYES; 0 NOES; 0 ABSTAIN to waive reading in full of all resolutions and/or ordinances.

2. **Consent Calendar**

MOTION BY DIRECTOR **MALIN**, SECOND BY DIRECTOR **STINE**, and CARRIED 5 AYES; 0 NOES; 0 ABSTAIN to accept the consent calendar as presented.

a. **Board of Directors Minutes**

- Board of Directors minutes of January 17, 2024

b. **Receive and File**

- Monthly/Quarterly Reports for January 2024

|   |                      |
|---|----------------------|
| List of Demands Check 37340 thru 37427, Electronic File Transfers (EFT), and Wire Transfer(s) totaling: | \$ 226,807.22        |
| Wire Transfer(s) totaling:  | \$ 351,472.72        |
| Payroll(s) totaling:  | \$ <u>827,623.82</u> |

|                    |                 |
|--------------------|-----------------|
| TOTAL DISTRIBUTION | \$ 1,405,903.76 |
|--------------------|-----------------|

- (1) Grant Recap
- (2) Activity Reports – January 2024
  - (a) Operations
  - (b) Training
  - (c) Fire Prevention

ACTION REQUESTED: Receive and File

3. **Public Comment**

*Celebrated the Birthday of retired Fire Chief Frank Twohy.*

Rancho Santa Fe Fire Protection District  
Regular Board of Directors Meeting  
Minutes February 21, 2024



4. **New Business**

a. **Approve Fees for Forced Weed Abatement**

To approve fees and invoicing of property owner for forced abatement of APN 267-080-38-00.

Staff Report 24-03. RSFFPD Legal Counsel Steve Fitch, Montgomery Legal Counsel Christopher Nichols.

Ms. Montgomery and her legal counsel had three main concerns:

1. hours appear inflated by weed abatement contractor; requesting 1/3 reduction of July invoice
2. have not received copy of invoices from Fitch Law Firm
3. Request \$3,384 reduction due to actual cost of 3<sup>rd</sup> party abatement

MOTION TO POSTPONE: MOTION BY DIRECTOR MALIN, SECOND BY DIRECTOR STINE, and CARRIED 5 AYES; 0 NOES; 0 ABSTAIN to POSTPONE FOR ONE (1) MONTH

b. **Grant Acceptance – Rancho Santa Fe Fire District Foundation (RSFFDF)**

Accepted grant funding from the RSFFDF for the purchase of Thermal Imaging Cameras. Check presentation by Frank Twohy. Captain Fritchle demonstrated use of TICs.

Staff Report 24-04

MOTION BY DIRECTOR MALIN, SECOND BY DIRECTOR STINE, and CARRIED 5 AYES; 0 NOES; 0 ABSTAIN to accept grant funding from the RSFFDF for the purchase of Thermal Imaging Cameras.

c. **Independent Auditor's Report FY 2022/2023**

Director Malin reported on the financial status of the Fire District for FY22/23 and presented findings from the year-end audit to the Board of Directors.

d. **Purchase of Used Type VI from San Diego County Fire**

To discuss the purchase of used Type VI apparatus. Staff Report 24-05

e. **Sale of Surplus Property (No. 1282 and 1581)**

To discuss the sale of vehicle ID#1282 and #1581 deemed as surplus. Staff Report 24-06

f. **Local Agency Formation Commission Nominations**

To discuss and/or authorize the President to nominate a regular and alternate Special District member to LAFCO on behalf of the Fire District.

5. **Oral Report**

a. **Fire Chief:**

*Fire Chief McQuead reported Appreciation Dinner scheduled May 23<sup>rd</sup> at Garden Club. RSVPs requested from Board.*

b. **Operations:**

*Deputy Chief Slattery reported newest FFPM doing well. 1 FFPM vacancy. Accounting Specialist interviews yesterday; will conduct 2<sup>nd</sup> interviews. Engineer, Captain, and BC testing upcoming. M266 to M262 conversion April 1. Escondido Fire to join NCDJPA on April 1. RFP for Station 6 Solar due March. Need to re-roof Station 6. Reviewed OPS Reports.*

c. **Training:**

Rancho Santa Fe Fire Protection District  
Regular Board of Directors Meeting  
Minutes February 21, 2024



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*Training Battalion Chief Bennett reviewed the training report. Positive feedback on new Training Committee. Multiple reps attended Multi-Casualty drill. Company Officer training ongoing. Chief Bennett shared several training photos.*

d. **Fire Prevention:**

*Fire Marshal Donner reported a new modified Board report for tracking. Cubit for annual weed abatement/inspections moving forward. Fitch reviewing Accela contract. Reported on multiple ongoing district construction projects.*

e. **Finance:**

*Finance Manager Havens reported Caselle implementation ongoing. Audit RFP is out. Working on FY25 budget and budget adjustment for FY24.*

f. **Board of Directors:**

i. **North County Dispatch JPA:**

*The next meeting will be February 28<sup>th</sup>.*

ii. **County Service Area – 17:**

*Meeting was held February 6<sup>th</sup>. Discussed financials and call volume. Will provide further updates and*

iii. **Rancho Santa Fe Fire District Foundation:**

*Retired Chief Twohy reported the shifting meetings are now quarterly. Foundation presented a community member with a helmet and shield in appreciation of support.*

iv. **Director Comments:**

|           |  |
|-----------|--|
| Malin:    | None                                   |
| Stine:    | None                                   |
| Tanner:   | Expressed appreciation of RSFFPD Staff |
| Hillgren: | None                                   |
| Ashcraft: | None                                   |

*Break at 3:16p*

*Adjourned to closed session at 3:27p*

6. **Closed Session**

*With respect to every item of business to be discussed in closed session pursuant to Section 54957*

*Employee Performance Evaluation*

*Title: Fire Chief*

*All board members, Fire Chief McQuead, Finance Manager, and Executive Assistant/Board Clerk Sarah Montagne attended and participated in this discussion. Direction given.*

*Reconvened to Open Session at 3:39 pm. No further discussion.*

7. **Adjournment**

*Meeting adjourned at 3:40pm*

| Check No. | Amount      | Vendor                                   | Purpose                              |
|-----------|-------------|--|--------------------------------------|
| 37428     | \$1,227.83  | Charter Communications Holdings LLC (Sp  | UTILITIES: ADMIN                     |
| 37429     | \$590.70    | Cox Communications                       | UTILITIES: RSF3                      |
| 37430     | \$309.21    | Diamond Environmental Svcs LP            | GRANT EXPENSES                       |
| 37431     | \$2,305.77  | Direct Energy Business-Dallas            | UTILITIES: RSF1                      |
| 37432     | \$457.69    | EDCO Waste & Recycling Inc               | UTILITIES: RSF5, RSF6                |
| 37433     | \$2,642.19  | Fire ETC Inc                             | APPARATUS TOOLS                      |
| 37434     | \$80.00     | Hanna Plumbing & Supply                  | BUILDING: RSF1                       |
| 37435     | \$696.33    | LineGear                                 | PPE                                  |
| 37436     | \$21,854.01 | MES California                           | GRANT EXPENSES, SCBA EQUIPMENT       |
| 37437     | \$500.00    | Nigro & Nigro                            | ACCOUNTING/AUDIT SVCS                |
| 37438     | \$58,278.39 | North County EVS Inc                     | APPARATUS: REPAIR, SCHEDULED         |
| 37439     | \$1,313.59  | Olivenhain Municipal Water District      | UTILITIES: RSF2, RSF4                |
| 37440     | \$3,156.74  | SC Commercial LLC                        | FUEL/PROPANE                         |
| 37441     | \$8,893.95  | U.S. Bank Corporate Payment Systems      | CAL-CARD PROGRAM                     |
| 37442     | \$2,595.43  | Verizon Wireless                         | CSA-17 CONTRACT, CELLULAR            |
| 37443     | \$740.00    | Accme Janitorial Service Inc             | BUILDING: ADMIN                      |
| 37444     | \$3,560.60  | All Star Fire Equipment INC.             | PPE                                  |
| 37445     | \$1,826.47  | American Medical Response Inc            | CSA-17 CONTRACT                      |
| 37446     | \$460.27    | AT&T Calnet 2/3                          | UTILITIES: RSF1, RSF3 ,ADMIN         |
| 37447     | \$290.00    | B & B Appliance Service Dept             | BUILDING: RSF6, RSF4                 |
| 37448     | \$245.66    | Bound Tree Medical LLC                   | CSA-17 CONTRACT                      |
| 37449     | \$1,762.79  | California Paramedic Foundation          | CSA-17 CONTRACT                      |
| 37450     | \$1,238.00  | Caselle INC.                             | CAPITAL - EQUIPMENT                  |
| 37451     | \$465.00    | Donovan Dreyer                           | BUILDING: RSF3                       |
| 37452     | \$134.44    | EDCO Waste & Recycling Inc               | UTILITIES: RSF6                      |
| 37453     | \$11,459.64 | Endsight LLC                             | CONSULTING SVCS - IT & POLICY        |
| 37454     | \$12,437.70 | Fire Catt LLC                            | HOSE & NOZZLES                       |
| 37455     | \$160.46    | Fire ETC Inc                             | PPE                                  |
| 37456     | \$4,675.00  | First Alarm Wellness                     | PHYSICALS & WELLNESS PROGRAM         |
| 37457     | \$1,460.00  | Fitch Law Firm Inc                       | LEGAL SERVICES                       |
| 37458     | \$19,829.42 | Gregory Johnson DBA Johnson Equipment Co | CAPITAL - APPARATUS                  |
| 37459     | \$142.78    | Griffin Hardware Co.                     | EQUIPMENT - MINOR, STATION SUPPLIES  |
| 37460     | \$4,211.62  | Home Depot INC                           | STATION SUPPLIES                     |
| 37461     | \$850.00    | Hume & Company                           | BUILDING: RSF1                       |
| 37462     | \$4,807.00  | Industrial Commercial Systems INC.       | BUILDING: RSF1,RSF2, RSF3,RSF5, RSF6 |
| 37463     | \$268.00    | Integrity Data                           | MEMBERSHIPS & SUBSCRIPTIONS          |

| Check No. | Amount     | Vendor                                   | Purpose                            |
|-----------|------------|--|------------------------------------|
| 37464     | \$172.69   | Konica Minolta Business Inc              | COPIER MAINTENANCE CONTRACT        |
| 37465     | \$3,969.26 | L N Curtis & Sons Inc                    | RESCUE EQUIPMENT                   |
| 37466     | \$174.22   | Life-Assist Inc                          | CSA-17 CONTRACT                    |
| 37467     | \$1,021.40 | North County Communications & Cabling    | BUILDING: RSF4                     |
| 37468     | \$260.14   | Olivenhain Municipal Water District      | UTILITIES: RSF3                    |
| 37469     | \$400.00   | R.E. Badger & Son INC.                   | BUILDING: RSF6                     |
| 37470     | \$179.50   | Race Telecommunications INC              | UTILITIES: RSF1                    |
| 37471     | \$473.21   | Rincon Del Diablo Municipal Water Distri | UTILITIES: RSF5                    |
| 37472     | \$350.00   | Roadone                                  | APPARATUS/VEHICLES                 |
| 37473     | \$120.00   | RSF Mail Delivery Solutions              | OFFICE EXPENSES                    |
| 37474     | \$284.98   | San Diego Union-Tribune                  | MEMBERSHIPS & SUBSCRIPTIONS        |
| 37475     | \$721.34   | Santa Fe Irrigation District             | UTILITIES: RSF1                    |
| 37476     | \$3,911.38 | SC Commercial LLC                        | FUEL/PROPANE                       |
| 37477     | \$1,235.80 | SDG&E                                    | UTILITIES: RSF6                    |
| 37478     | \$497.00   | Streamline                               | WEBSITE                            |
| 37479     | \$300.00   | Telcomtec                                | BUILDING: RSF3                     |
| 37480     | \$3,265.93 | TK Elevator Corporation                  | ELEVATOR                           |
| 37481     | \$418.89   | Uniforms Plus                            | UNIFORMS                           |
| 37482     | \$2,406.16 | Waste Management Inc                     | UTILITIES: RSF1, RSF2, RSF3, RSF4  |
| 37483     | \$5,173.62 | ZOLL Medical Corporation                 | CSA-17 CONTRACT                    |
| 37484     | \$338.00   | A to Z Plumbing Inc                      | BUILDING: RSF3                     |
| 37485     | \$420.66   | AlphaGraphics                            | APPARATUS/VEHICLES                 |
| 37486     | \$79.54    | AT&T                                     | UTILITIES: RSF6                    |
| 37487     | \$2,811.67 | AT&T Calnet 2/3                          | UTILITIES: RSF2, RSF4, RSF6, ADMIN |
| 37488     | \$388.85   | B & B Appliance Service Dept             | BUILDING: RSF6                     |
| 37489     | \$496.46   | Bound Tree Medical LLC                   | CSA-17 CONTRACT                    |
| 37490     | \$48.62    | Charter Communications Holdings LLC (Sp  | UTILITIES: RSF4                    |
| 37491     | \$3,477.00 | County of SD/RCS                         | 800 MHz NETWORK FEES               |
| 37492     | \$1,150.00 | D.A. Rain Gutters, Inc                   | BUILDING: RSF5                     |
| 37493     | \$2,770.95 | Direct Energy Business-Dallas            | UTILITIES: RSF1                    |
| 37494     | \$7,735.88 | Eide Bailly LLP                          | CONSULTING SVCS - FINANCIAL        |
| 37495     | \$116.83   | Genuine Parts Company, Inc.              | APPARATUS/VEHICLES                 |
| 37496     | \$102.74   | Griffin Hardware Co.                     | STATION SUPPLIES                   |
| 37497     | \$485.54   | Hanna Plumbing & Supply                  | BUILDING: RSF1                     |
| 37498     | \$525.00   | K & M Pest Solutions                     | BUILDING: RSF6                     |
| 37499     | \$853.82   | Lincoln National Life Ins Co             | LIFE INSURANCE                     |



| Check No.       | Amount              | Vendor                               | Purpose                                  |
|-----------------|---------------------|--------------------------------------|--|
| 37500           | \$12,511.45         | North County EVS Inc                 | APPARATUS: REPAIR, SCHEDULED             |
| 37501           | \$186.20            | Olivenhain Municipal Water District  | UTILITIES: RSF6                          |
| 37502           | \$7,189.26          | SC Commercial LLC                    | FUEL/PROPANE                             |
| 37503           | \$14,432.10         | SDG&E                                | UTILITIES: RSF1, RSF2, RSF4, RSF5, ADMIN |
| 37504           | \$130.66            | Shred it Stericycle                  | OFFICE EXPENSES                          |
| 37505           | \$545.23            | Standard Electronics                 | BUILDING: ADMIN                          |
| 37506           | \$145.32            | Aair Purification Systems            | BUILDING: RSF2, RSF3, RSF4, RSF5         |
| 37507           | \$278.92            | Airgas Inc                           | EQUIPMENT - MINOR                        |
| 37508           | \$432.85            | AT&T                                 | UTILITIES: RSF1, RSF2, RSF3, RSF5        |
| 37509           | \$1,711.00          | C.A.P.F.                             | DISABILITY INSURANCE                     |
| 37510           | \$1,300.00          | California Fire Prevention Institute | TRAINING: PREVENTION                     |
| 37511           | \$3,200.00          | Cielo Village Partners LP            | BUILDING: ADMIN                          |
| 37512           | \$692.86            | Compressed Air Specialties Inc       | SCBA EQUIPMENT                           |
| 37513           | \$20.00             | DEH County of San Diego              | PERMITS                                  |
| 37514           | \$100.16            | Griffin Hardware Co.                 | BUILDING: RSF2                           |
| 37515           | \$5,838.80          | Guardian Life Insurance Co           | RETIREE HEALTH EXPENSE                   |
| 37516           | \$1,415.00          | Jauregui & Culver Inc                | FUEL FACILITY MAINTENANCE                |
| 37517           | \$25,215.33         | Motorola Solutions Inc               | GRANT EXPENSES                           |
| 37518           | \$189.20            | Nationwide Medical Surgical Inc      | CSA-17 CONTRACT                          |
| 37519           | \$1,332.73          | Olivenhain Municipal Water District  | UTILITIES: RSF2, RSF4                    |
| 37520           | \$50.00             | RSF Security Inc                     | UTILITIES: RSF5                          |
| 37521           | \$1,908.58          | SC Commercial LLC                    | FUEL/PROPANE                             |
| 37522           | \$2,647.34          | Verizon Wireless                     | CSA-17 CONTRACT, CELLULAR                |
| 37523           | \$625.00            | Weathermaster Roofing Services, Inc. | BUILDING: RSF5                           |
| ACH TRANSFER    | \$114.00            | Nathan Fritchle                      | TRAINING: SUPPRESSION                    |
| ACH TRANSFER    | \$250.00            | Corbin Martinez                      | CSA-17 CONTRACT                          |
| ACH TRANSFER    | \$908.89            | Sarah Montagne                       | TRAINING: ADMINISTRATION                 |
| ACH TRANSFER    | \$156.23            | Sandra N. Reyes                      | JANITORIAL SUPPLIES                      |
| ACH TRANSFER    | \$250.00            | Paul Lorenzo                         | CSA-17 CONTRACT                          |
| <b>Subtotal</b> | <b>\$306,840.87</b> |                                      |  |

## Rancho Santa Fe Fire Protection District

## List of Demands - February 2024

|                 |                     |   |
|-----------------|---------------------|---|
| ACH Transfer    | \$25,943.48         | Total Administrative Services Corp (TASC) |
| ACH Transfer    | \$235,428.54        | CalPERS                                   |
| ACH Transfer    | \$2,173.35          | CalPERS - Health                          |
| ACH Transfer    | \$95,283.06         | CalPERS - Health                          |
| <b>Subtotal</b> | <b>\$358,828.43</b> |   |

MEDICAL REIMBURSEMENTS  
PERS (EMPLOYER PAID)  
ADMINISTRATION FEES  
ADMINISTRATION FEES

|                 |                     |                          |
|-----------------|---------------------|--------------------------|
| 2/15/2024       | \$335,890.00        | RSF Fire Payroll 2/15/24 |
| 2/28/2024       | \$459,315.20        | RSF Fire Payroll 2/28/24 |
| <b>Subtotal</b> | <b>\$795,205.20</b> |                          |

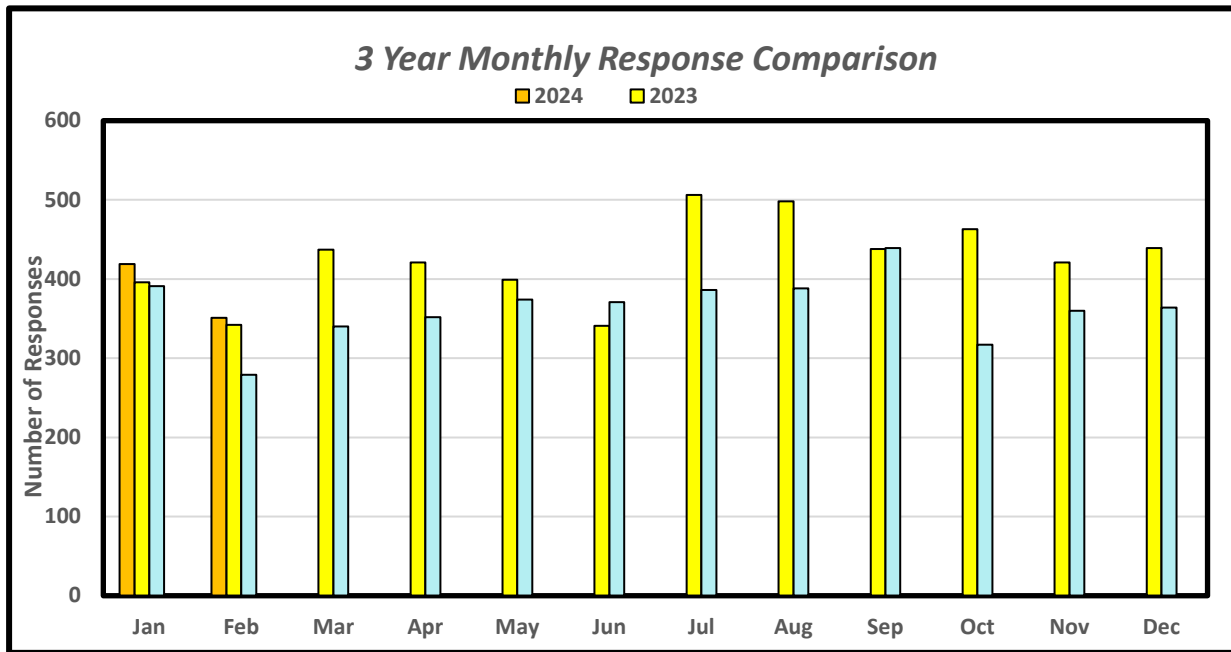
|              |                       |
|--------------|-----------------------|
| <b>TOTAL</b> | <b>\$1,460,874.50</b> |
|--------------|-----------------------|

# RSF Grant Re-Cap

| Status                              | Date Submitted | Agency/Grantor Name  | Description / Items Requested                                 | Amount Requested | Total Received  | Notes:  |
|-------------------------------------|----------------|--|---|------------------|-----------------|---|
| ACTIVE                              | 9/30/2021      | FEMA   | Covid Forced Labor OT   | \$ 93,084.25     |                 | RFI completed 8/2022. Under eligibility review.   |
| ACTIVE                              | 9/7/2021       | UASI FY19  | Rescue Systems 1  | \$ 7,705.26      |                 | 2/7/23 - On follow up, UASI had no record of submission. Resubmitted application.   |
| ACTIVE                              |                | UASI FY21  | Fresno Symposium & Rescue Systems 1                           | \$ 20,655.00     |                 | Re-approved 10/10/2023 (\$15,196.00) and submitted \$4,195.15 on 12/15/2023. Pre-approved for \$19,391.15   |
| ACTIVE                              |                | UASI FY22  | Fresno Symposium  | \$ 15,000.00     |                 | Award letter received.  |
| ACTIVE                              | 9/29/2022      | UASI FY23  | Training Courses  | \$ 89,098.86     |                 | Working on submitting for FY23-Goal is to get ahead for FY24  |
| ACTIVE                              | 8/1/2022       | Coastal Conservancy  | Escondido Creek/San Marcos Defensible Space/Roadway Clearance | \$ 325,864.00    |                 | Elfin Forest/Harmony Grove Clean Up; Collaborating w/UrbanCorp, San Marcos Fire and Escondido Fire; 3 year grant - 1/2023-12/2025; Financials going through UrbanCorp. Work expected to be completed by end of February 2024. |
| ACTIVE                              |                | SHSGP FY21   | 4 Radios  | \$ 22,904.00     |                 | 4 Radios received. Working on getting final payment issued  |
| ACTIVE                              |                | SHSGP FY22   | 4 Radios  | \$ 20,338.00     |                 | 4 Radios purchased. Award letter received.  |
| ACTIVE                              |                | SHSGP FY23   | 2 Radios, MacBooks  | \$ 20,589.02     |                 | Approved. Waiting for award letter.   |
| ACTIVE                              | 1/10/2024      | OTS FY24   | Portable emergency scene lighting                             | \$ 26,471.40     |                 | Application submitted/Pending   |
| CLOSED                              | 5/15/2023      | SD Regional Fire Foundation (County Supervisor Terra Lawson-Remer) | 70 Wildland Brush Jackets                                     | \$ 7,380.00      |                 | Approved. Jackets received from Fire ETC.   |
|                                     |                | RSF Fire Protection District General Fund                          | 70 Wildland Brush Jackets                                     | \$ 9,286.97      |                 |   |
| CLOSED                              | 5/15/2023      | SD Regional Fire Foundation  | E-Hydraulic Extrication Tools                                 | \$ 5,000.00      |                 | Approved. Tools received from LN Curtis.  |
|                                     |                | County Supervisor Terra Lawson-Remer                               | E-Hydraulic Extrication Tools                                 | \$ 20,000.00     |                 |   |
|                                     |                | RSF Fire Protection District General Fund                          | E-Hydraulic Extrication Tools                                 | \$ 20,000.00     |                 |   |
| CLOSED                              | 1/30/2021      | OTS  | Struts, Airbags, Circ. Saw (Extrication)                      | \$ 15,181.23     | \$ 15,181.23    | Check received; Final Quarterly report provided to OTS. Process is officially closed.   |
| CLOSED                              | 6/1/2022       | SD Regional Fire Foundation  | Mental Health Program Support                                 | \$ 3,000.00      | \$ 3,000.00     | Check received. Presentation given at prior Board Meeting. Process is officially closed.  |
| CLOSED                              | 3/11/2021      | DEPT OF THE TREASURY (ARPA)  | COVID-19 Recovery Funds                                       | \$ 329,000.00    | \$ 329,000.00   | 5/12: All documentation submitted to County & approved; Check received. Process is officially closed.   |
| CLOSED                              | 4/21/2023      | RSF Association  | Firefighter of the Year Award                                 | \$ 750.00        | \$ 750.00       | Scott Schieber accepted. Process is officially closed.  |
| CLOSED                              | 10/15/2021     | CSDA (CA Special Districts)  | COVID-19; Staffing and Supplies                               | \$ 6,163,371.00  | \$ 1,154,981.00 | Check received. Audit complete.   |
| CLOSED                              | 7/6/2022       | UASI FY20  | Training; L-954 Course  | \$ 15,196.00     | \$15,196.00     | Approved 04/08/2022. Check Received 9/2023. Check received. Utilizing funds for Via Ambiente  |
| CLOSED                              | 5/12/2020      | FEMA   | Vegetation Management   | \$ 18,000.00     | \$ 17,000.00    | Roadway Clearance; Work completed and payment received.   |
| <b>RSF Fire District Foundation</b> |                |  |   |                  |                 |   |
|                                     | 12/7/2021      | RSF Foundation   | Forcible Entry  | \$ 8,905.00      | \$ 8,905.00     | (1) Multi-Force Door (Forcible Entry Door Simulator). 50/50 split with the District for pendants, cell guards for   |
|                                     | 9/21/2021      | RSF Foundation   | GIA Wellness  | \$ 8,537.50      | \$ 8,537.50     | Staff and harmonizers for each facility.  |
|                                     | 8/19/2021      | RSF Foundation   | UVC Air Disinfecting  | \$ 1,000.00      | \$ 1,000.00     | 10 UVC LED Disinfecting Air Purifiers.  |
|                                     | 8/19/2022      | RSF Foundation (Sharon McDonald)                                   | E-Hydraulic Extrication Tools                                 | \$ 45,000.00     | \$ 45,000.00    | Completed.  |
|                                     | 2/22/2023      | RSF Foundation   | Station 6 Improvements  | \$ 203,000.00    | \$ 203,000.00   | Approved.   |
|                                     | 4/1/2023       | RSF Foundation (Sharon McDonald)                                   | UTV/Radios  | \$ 196,337.00    | \$196,337.00    | Approved. Items in Service.   |
|                                     | 6/16/2023      | RSF Foundation   | RSF3 Barbecue   | \$ 1,000.00      | \$1,000.00      | Approved. Items delivered.  |
|                                     | 9/1/2023       | RSF Foundation (Sharon McDonald)                                   | Drone Program   | \$ 50,000.00     | \$50,000.00     | Approved. Item delivered. Ongoing purchases procured  |
|                                     | 11/27/2023     | RSF Foundation (Sharon McDonald)                                   | TICs  | \$ 25,000.00     | \$25,000.00     | as needed for Drone program.  |
|                                     | 12/18/2023     | RSF Foundation   | Blackstone Griddle - RSF1                                     | \$ 399.00        | \$399.00        | Items delivered. Staff Report.  |
|                                     |                |  |   |                  |                 | Approved. Items received.   |
|                                     |                |  |   |                  |                 | Change since previous re-cap  |

# Rancho Santa Fe Fire Protection District Operations Report

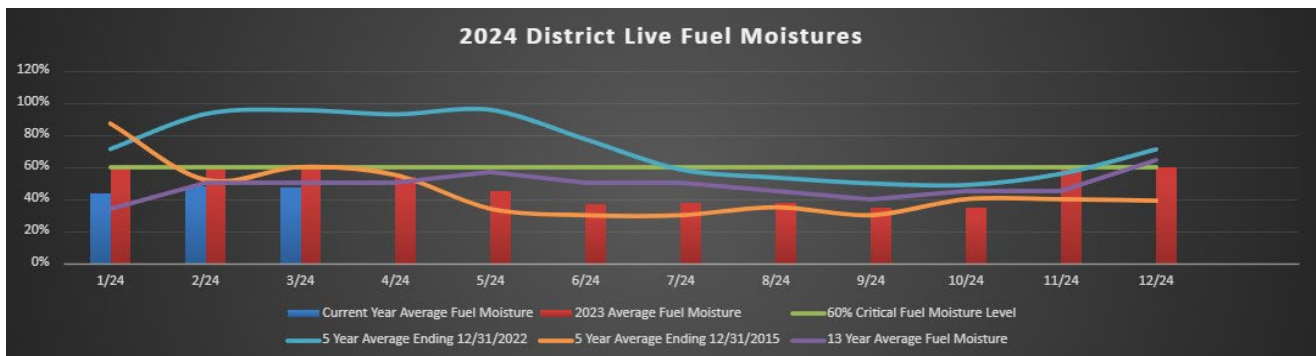
## March 2024



### 3 Year Call Volume Tracker:

| 2024 |           | Jan | Feb  | Mar  | Apr  | May  | Jun  | Jul  | Aug  | Sep  | Oct  | Nov  | Dec | YTD Responses |
|------|-----------|-----|------|------|------|------|------|------|------|------|------|------|-----|---------------|
|      | Responses | 419 | 351  |      |      |      |      |      |      |      |      |      |     |               |
| YTD  | 419       | 770 |      |      |      |      |      |      |      |      |      |      |     |               |
| 2023 |           | Jan | Feb  | Mar  | Apr  | May  | Jun  | Jul  | Aug  | Sep  | Oct  | Nov  | Dec | YTD Responses |
|      | Responses | 396 | 342  | 437  | 421  | 399  | 341  | 506  | 498  | 438  | 463  | 421  | 439 | 5,101         |
| YTD  | 396       | 738 | 1175 | 1596 | 1995 | 2336 | 2842 | 3340 | 3778 | 4241 | 4662 | 5101 |     |               |
| 2022 |           | Jan | Feb  | Mar  | Apr  | May  | Jun  | Jul  | Aug  | Sep  | Oct  | Nov  | Dec | YTD Responses |
|      | Responses | 391 | 279  | 340  | 352  | 374  | 371  | 386  | 388  | 439  | 317  | 360  | 364 | 4,361         |
| YTD  | 391       | 670 | 1010 | 1362 | 1736 | 2107 | 2493 | 2881 | 3320 | 3637 | 3997 | 4361 |     |               |

### Monthly Fuel Moisture:



# Rancho Santa Fe Fire Protection District Operations Report

## March 2024

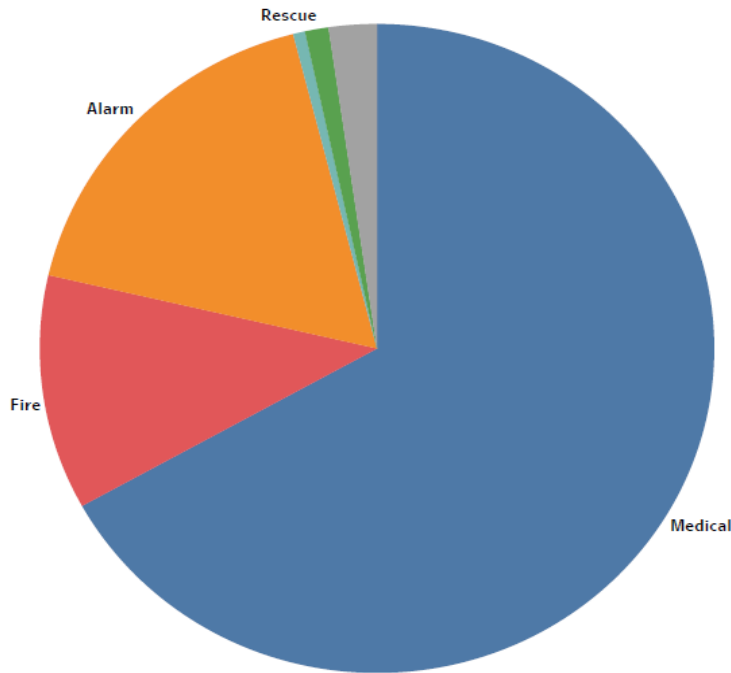
### Monthly Incidents

Assigned Incidents for RANCHO SANTA FE FPD  
February 2024

Agency  
RANCHO SANTA FE FPD

Month  
February 2024

|                    |                                |
|--------------------|--------------------------------|
| Medical            | 235 incidents / 66.95%         |
| Fire               | 41 incidents / 11.68%          |
| Alarm              | 61 incidents / 17.38%          |
| Aid                | 2 incidents / 0.57%            |
| Rescue             | 4 incidents / 1.14%            |
| Other              | 8 incidents / 2.28%            |
| <b>Grand Total</b> | <b>351 incidents / 100.00%</b> |



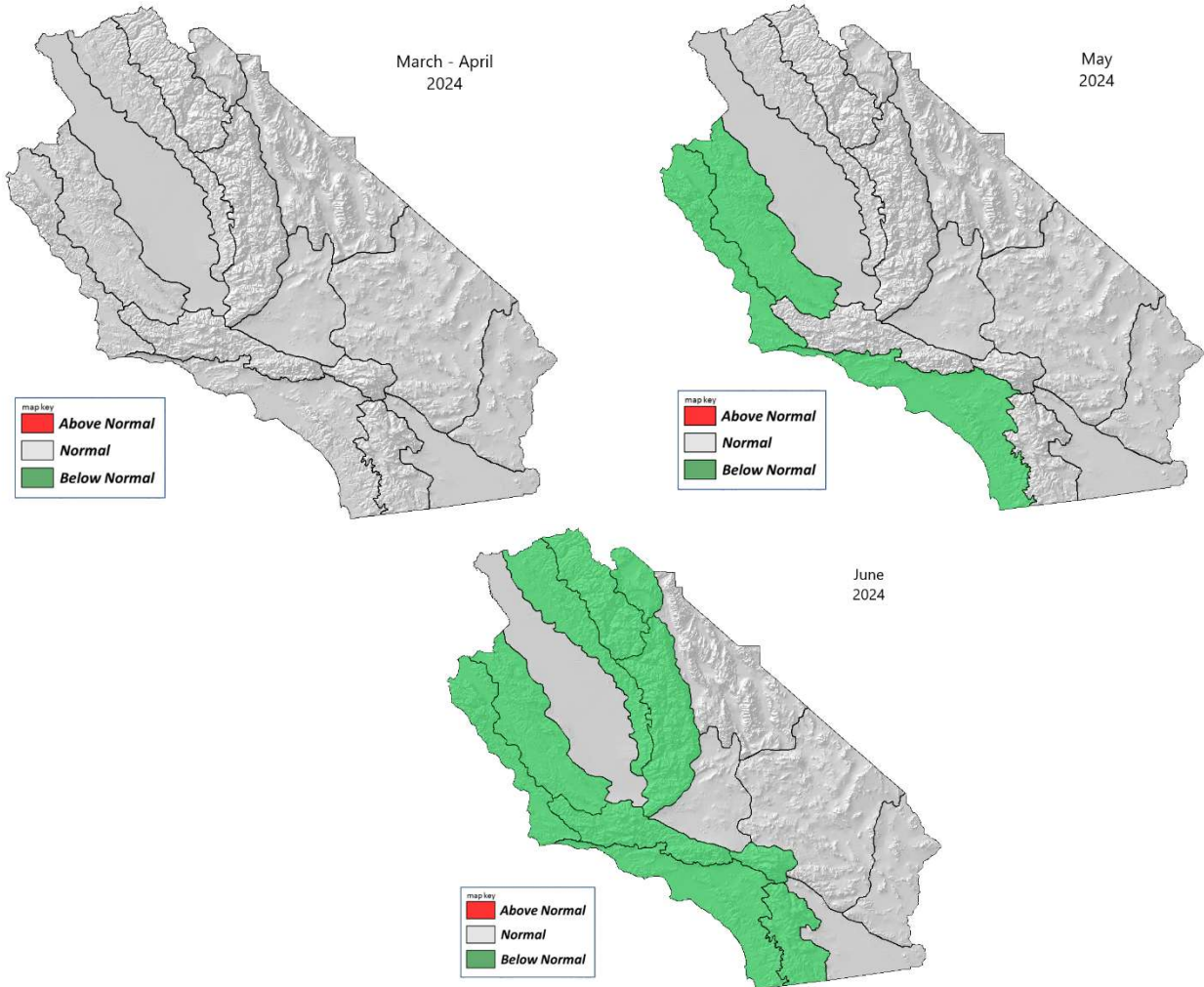
**Problem Category**

- Medical
- Fire
- Alarm
- Aid
- Rescue
- Other

Data Source: AgencyDashboard\_v3\_Extract\_v3  
Data Last Updated: 3/1/2024 9:51:45 AM

### Significant Incidents:

| <b>Date:</b> | <b>Incident:</b>               | <b>Units Assigned:</b>                        |
|--------------|--------------------------------|---|
| 2/29/2024    | Trail Rescue / CPR / Drone Use | B261, B267, E265, PT266, E33, B7, M264        |
| 2/26/2024    | Childbirth delivery            | E262, M262                                    |
| 3/10/2024    | Vehicle Fire - 4988 El Acebo   | E261, B261, E234, E63, E237, E264, T237, B233 |



\*Monthly Images will only be shown when there are changes

## March – June 2024 South Ops Highlights

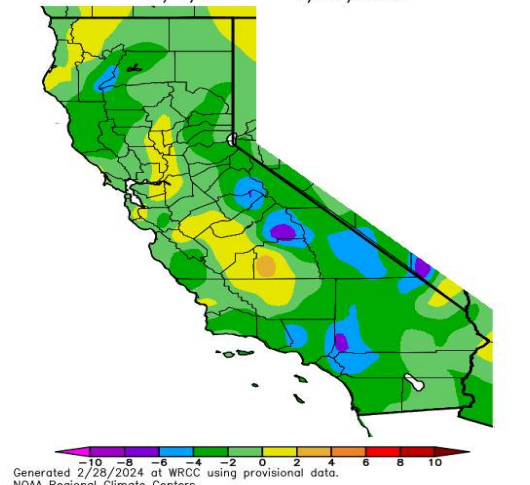
- Precipitation will likely be above normal through June.
- Temperatures will likely be below normal through June.
- The amount of Santa Ana wind events will likely be below normal through June.



## Weather Discussion

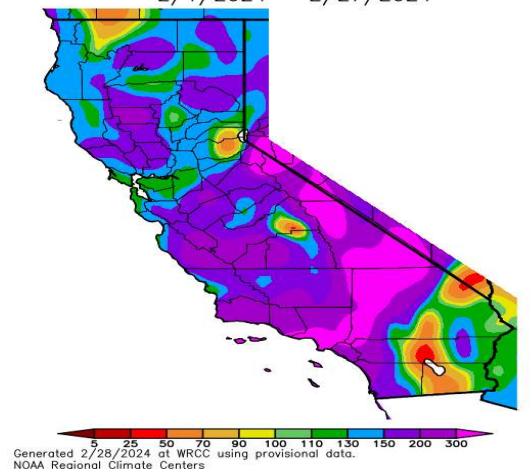
A series of strong Pacific troughs and associated atmospheric rivers moved inland into California from the Pacific Ocean during February. Only brief weak areas of high pressure moved inland in between troughs. Temperatures were below normal with the troughs and near normal with the weak ridges. Overall, temperatures were 2 to 4 degrees below normal for the month (**Fig 1**). However, local mountain locations had temperatures that were 6 to 8 degrees below normal, and most of the San Juaquin valley had temperatures that were around a degree above normal. Periods of rain, heavy at times, moved across the area during the month, with only brief breaks in between storms. For the month, precipitation was between 150 and 400% of normal over most of the region (**Fig 2**). However, the Lower Deserts received well below normal rainfall. The snow level was mainly between 6,000 and 8,000 feet for much of the month, but briefly dropped to between 4,000 and 5,000 feet February 6-7. Many new feet of snow fell over the High Sierra and over the higher mountains of Southern California. Since snow levels were high most of the month, the snowpack in the Sierra is currently 75% to 80% of normal and is around 65% of normal for the entire season which ends April 1<sup>st</sup> (**Fig 3**). Strong southerly winds accompanied the Pacific troughs throughout the month. There were no significant Santa Ana wind events during the month.

Av. Max. Temperature dep from Ave (deg F)  
2/1/2024 – 2/27/2024



**Fig 1: February 1st - February 27th Temperature (% of Ave.)**

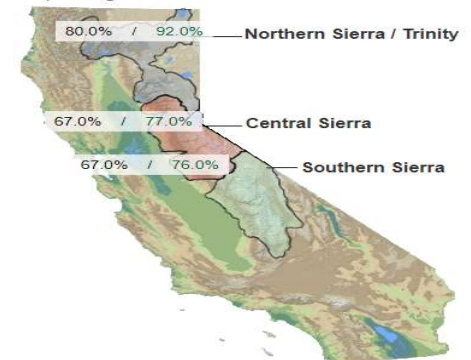
Percent of Average Precipitation (%)  
2/1/2024 – 2/27/2024



**Fig 2: February 1st - February 27th Precipitation (% of Ave.)**

Data For: 28-Feb-2024

% Apr 1 Avg. / % Normal for this Date

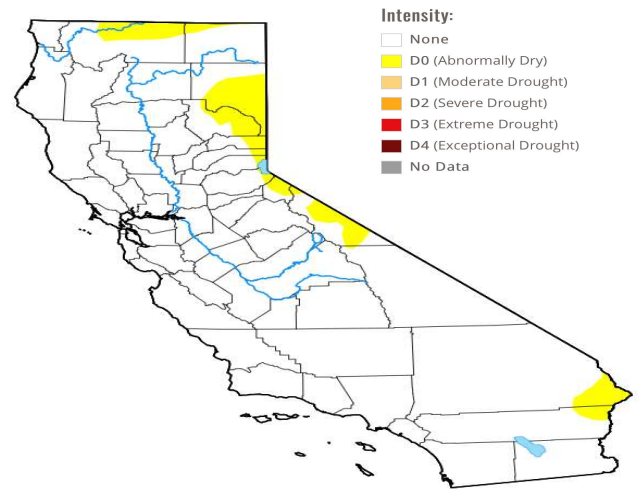


**Fig 3: Snow pack as of Feb 28<sup>th</sup>, 2024**

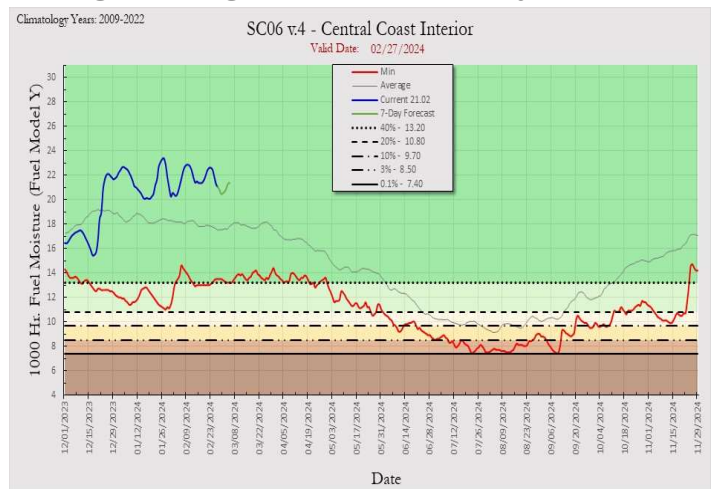


## Fuels Discussion

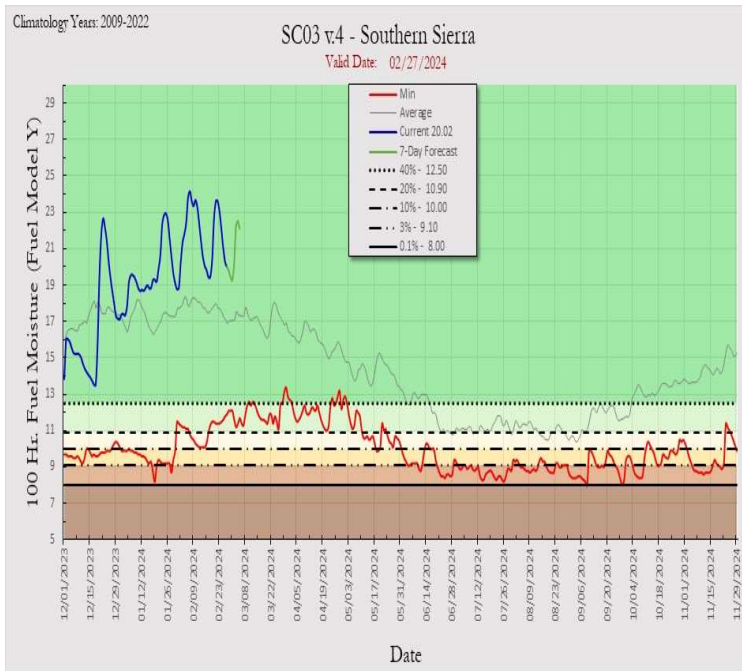
Almost the entire region continues to have no drought issues. However, abnormally dry conditions continue near the Colorado River. Also, a new area of abnormally dry conditions has popped up over the Eastern Sierra in Mono County (**Fig 4**). The well above normal rainfall brought well above normal 1000-hr and 100-hr dead fuel moistures to most of the region during the month, except over the Eastern Sierra where dead fuel moistures were near to below normal (**Figs 5 and 6**). Live fuel moistures are slowly increasing and are now mainly between 80% and 100% (**Fig 7**). Widespread green-up continues across the lower elevations. Expect curing of fine fuels over the lower elevations to start in April and be almost entirely cured by the beginning of May. However, expect greenness in the brush into at least early summer.



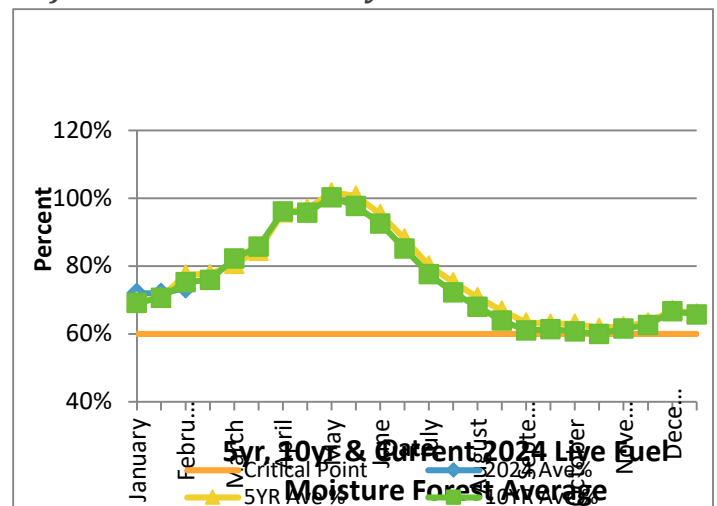
**Fig 4: Drought Monitor February 29th, 2024**



**Fig 5: Central Coast Interior 1000 hr Dead fuel moisture February 27th**



**Fig 6: Southern Sierra 100 hr Dead fuel moisture February 27th**

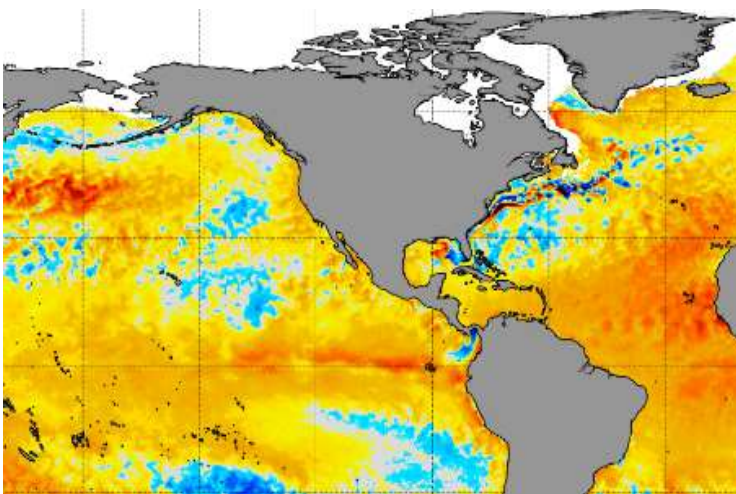


**Fig 7: LPF Live Fuel Moisture February 1st**

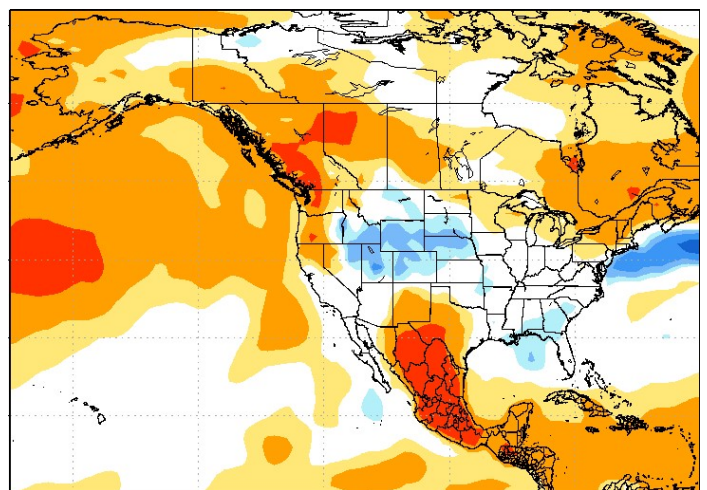


## SOUTH OPS OUTLOOK

Sea surface temperatures are slowly cooling over the Gulf of Alaska and West Coast, even though on average they remain quite a bit above normal (**Fig 8**). Computer models show that these sea surface temperatures will continue to slowly cool through the spring months (**Fig 9**). With sea surface temperatures slowly cooling over the Gulf of Alaska and West Coast, expect low pressure to be the dominant weather feature over California with only brief periods of high pressure. This dominant trough will likely continue to bring below normal temperatures and near to above normal precipitation March through June. Above normal sea surface temperatures over the Equatorial Pacific will allow stronger troughs to bring subtropical moisture and heavy rainfall into the region through April. The amount of Santa Ana wind events will likely be well below normal through June. Cooling sea surface temperatures off the West Coast will allow for an above normal marine layer influence over the coastal areas in May and June. Due to the expected wet and cool conditions, large fire activity will likely remain normal through April and then become below normal in May and June when fire activity picks up.



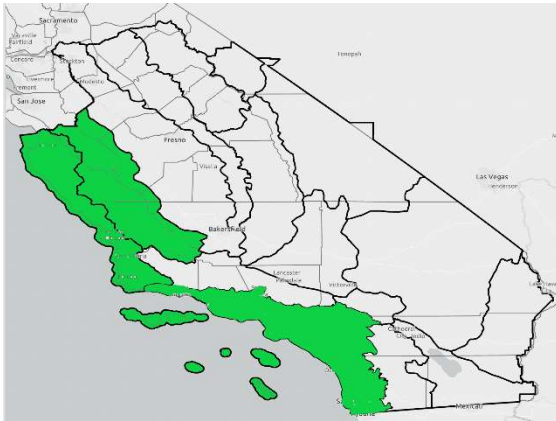
**Fig 8: Sea Surface Temperature Anomaly, February 27<sup>th</sup>, 2024**



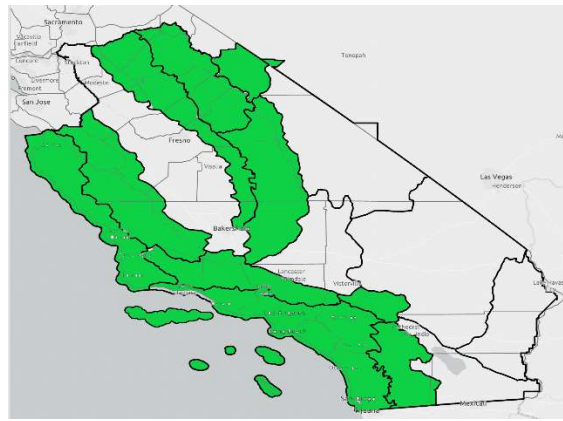
**Fig 9: Forecast Temperature Anomalies for March through June, February 28<sup>th</sup>, 2024**



## Maps with Counties and Select Intel Links used in the forecast

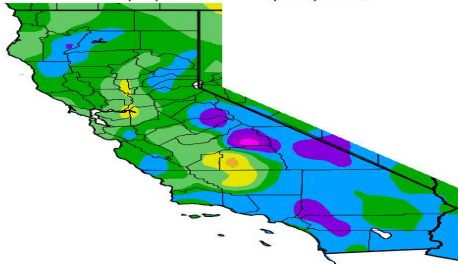


May 2024



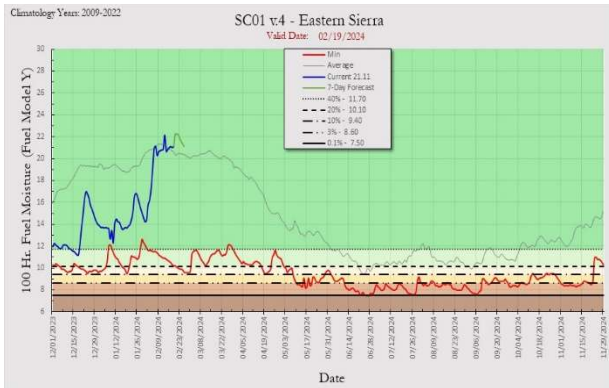
June 2024

Av. Max. Temperature dep from Ave (deg F)  
2/1/2024 – 2/19/2024



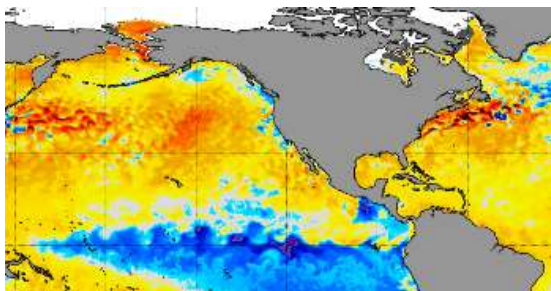
### Climate

- <https://calclim.dri.edu/pages/anommmaps.html>



### 100 hr dead fuel moisture

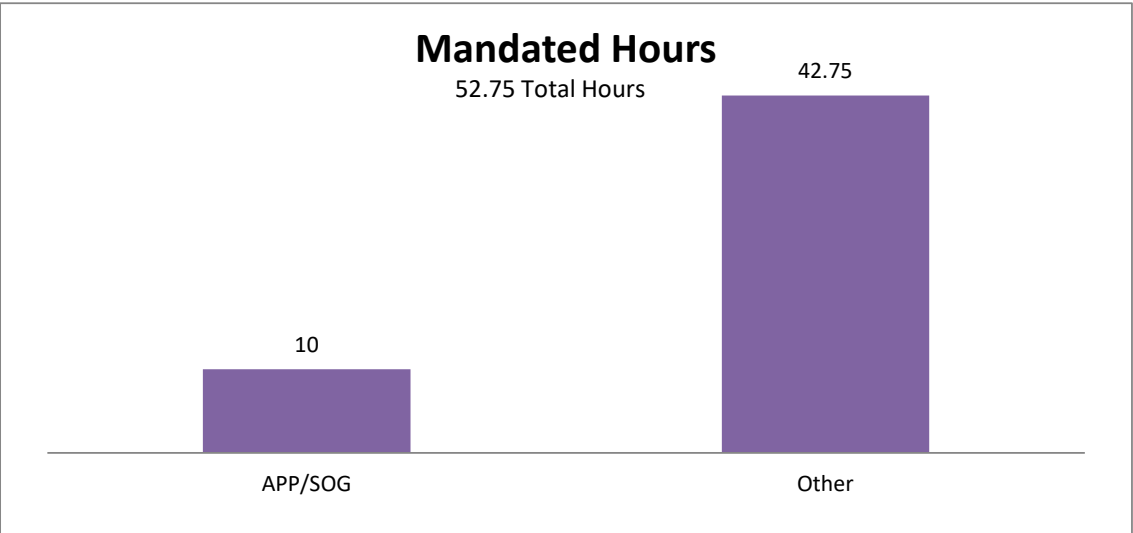
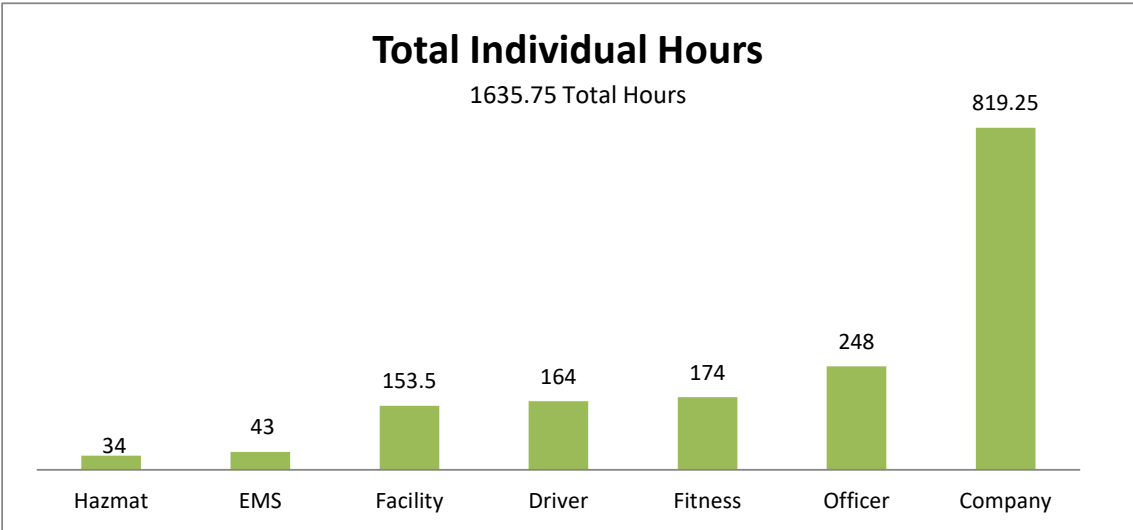
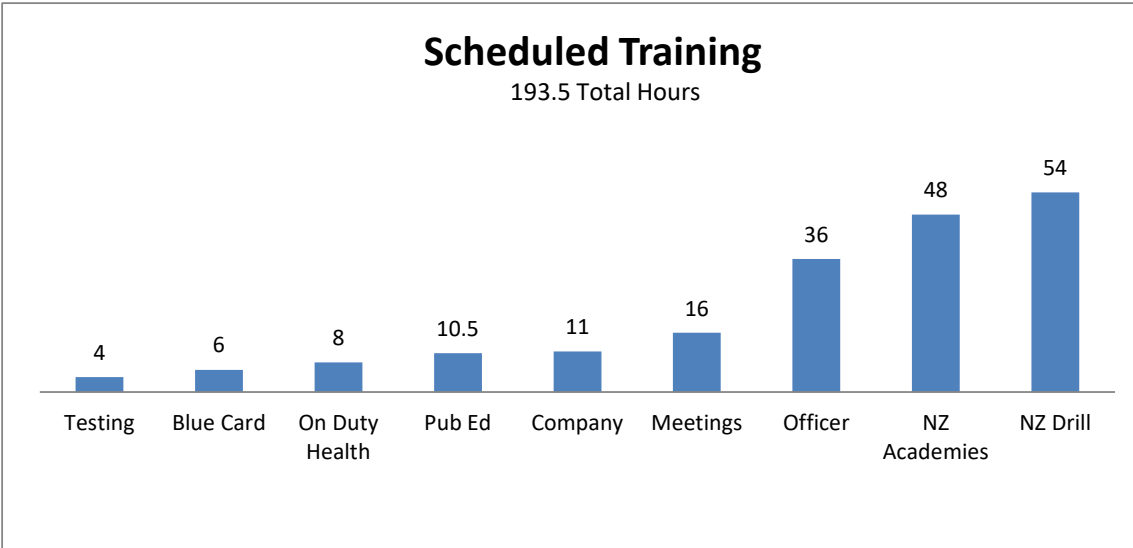
- [https://gacc.nifc.gov/oscc/fuelsFireDanger\\_Hundred.php](https://gacc.nifc.gov/oscc/fuelsFireDanger_Hundred.php)



### Current sea surface temperatures

- <https://www.ospo.noaa.gov/Products/ocean/sst/anomaly/>

# Training Division February 2024



See next page for descriptions.

## Training Division - Descriptions

### Scheduled Training

Training hours are planned annually. This is to maintain a well organized year and to help the firefighters be successful with the hours required by Federal, State, Local.

### Total Individual Hours - 6 Subjects

| <b>Subject</b>  | <b>Definition</b>   | <b>Examples</b>  |
|-----------------|---|--|
| <b>Company</b>  | Documentation of all Company Training that is not Driver, Officer, Haz-Mat, or Facility Training.   | Aerial Ladder, Hose, Ladders, Physical Fitness, SCBA, Technical Rescue, Ventilation, etc.  |
| <b>Driver</b>   | This is for documenting Driver Training hours. Per ISO standards employees considered a "Driver" will be required to complete 12 hours of Driver Training annually. You can use this same form to record Driver Training hours for Non-Drivers and it will be counted towards Company Training.   | Apparatus Inspections & Maintenance, Basic Hydraulics, Defensive Driving, Maps, Driving Heavy Vehicles, Etc.   |
| <b>Facility</b> | This is live training conducted at an approved site. For the location to be approved it must have at least two acres on the property, a three story tower, and a burn facility. It is also important to note that the training must not just occur on the approved site, but the facility itself must be used. If your users are just sitting in a classroom at an approved site, this cannot count towards facility hours and the completion would need to be applied elsewhere. However, if the classroom portion was followed by utilization of the facility, the entire time could count towards Facility Training. | Company Evolutions, NFPA 1410<br>Driver/Operator, NFPA 1002<br>Fire Officer, NFPA 1021<br>Firefighter Skills, NFPA 1001<br>Hazardous Materials, NFPA 472<br>Live Fire, NFPA 1403<br>Other NFPA Fire Based Training |
| <b>HazMat</b>   | This is for documenting Hazardous Materials Training hours. Per ISO standards all firefighters are required to complete 6 hours of Hazardous Materials Training annually.   | DOT Guidebook Review, Decontamination Procedures, First Responder Operations, Etc.   |
| <b>Officer</b>  | Per ISO standards employees considered a "Officer" will be required to complete 12 hours of Officer Training annually. You can use this same form to record Officer Training hours for Non-Officers and it will be counted towards Company Training.  | Dispatch, General Education, Meetings, Orientation, Exam, Management Principles, Personnel, Promotional, Public Relations, Etc.  |
| <b>EMS</b>      | EMS is not tracked or required by Insurance service Organization for Rating. EMS Continuing Education is tracked for recertification of Paramedics (48/2yrs) and EMT (24/2yrs).Through Emergency Service Medical Administration (EMSA).   | Continuing Education and SIMS  |

### Mandated Hours

Hours completed through an assignment on an online database (Target Solutions). Mandated assignments are required by either Federal, State, Local.

| <b>Totals by Type</b>              | <b>Plan Reviews</b> | <b>Inspections</b> |
|------------------------------------|---------------------|--------------------|
| Remodel                            | 9                   | 4                  |
| Residential Construction           | 27                  | 13                 |
| Addition                           | 9                   | 2                  |
| ADU                                | 2                   | 0                  |
| Commercial Construction            | 0                   | 0                  |
| Commercial T.I.                    | 5                   | 5                  |
| Tents/Special Events               | 2                   | 1                  |
| Rack Storage                       | 0                   | 0                  |
| Preliminary                        | 12                  | 0                  |
| Fire Suppression Systems           | 0                   | 0                  |
| Alarms                             | 1                   | 3                  |
| Landscaping                        | 21                  | 1                  |
| Grading/Mylars/Improvement         | 0                   | 0                  |
| Underground                        | 3                   | 2                  |
| Hood System                        | 0                   | 0                  |
| Tanks                              | 0                   | 0                  |
| Cell Sites                         | 1                   | 0                  |
| DPLU                               | 1                   | 0                  |
| ESS/Solar                          | 2                   | 0                  |
| High Piled Storage                 | 1                   | 0                  |
| High Hazard/Communications/Other   | 0                   | 0                  |
| Spray Booth                        | 0                   | 0                  |
| FPP                                | 0                   | 0                  |
| Technical Reports                  | 0                   | 0                  |
| Gates/Knox                         | 0                   | 1                  |
| Site Visit                         | 0                   | 0                  |
| Annual Inspection                  | 0                   | 12                 |
| DSS Liscensing                     | 0                   | 0                  |
| AB38                               | 0                   | 8                  |
| <b>Total Plan Reviews</b>          | <b>96</b>           |                    |
| <b>Total Inspections</b>           | <b>52</b>           |                    |
| <b>SQFT Reviewed (No Mit Fees)</b> | <b>90004</b>        |                    |
| <b>Approved SQFT (Mit Fees)</b>    | <b>12126</b>        |                    |
| <b>Total SQFT Reviewed</b>         | <b>102130</b>       |                    |

## FIRE PREVENTION ACTIVITIES

|                                     |           |
|-------------------------------------|-----------|
| Investigations                      | 2         |
| Public Education/Community Outreach | 4         |
| Special Project                     | 7         |
| Meetings                            | 78        |
| Training Hours                      | 7         |
| <b>TOTAL</b>                        | <b>98</b> |

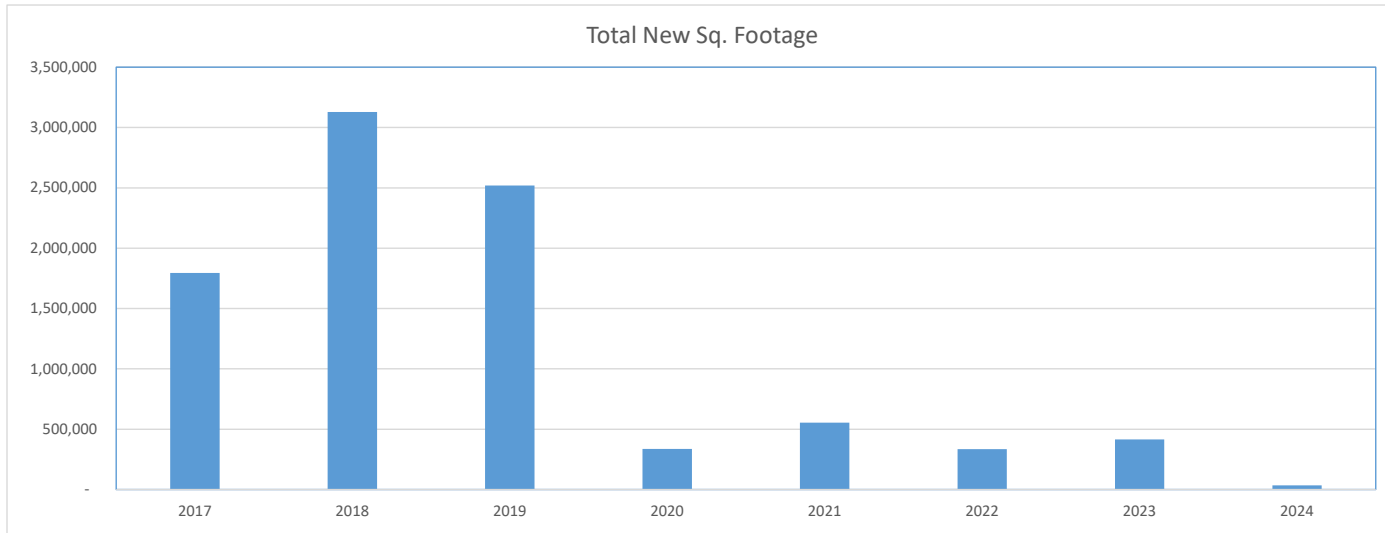
## WEED ABATEMENT

| Activity                    | # of Inspections |
|-----------------------------|------------------|
| Weed Abatement Inspection   | -                |
| Weed Abatement Reinspection | -                |
| 1st Notice                  | 188              |
| Final Notice                | 117              |
| Posting                     | 3                |
| Notices Printed             | -                |
| Abated                      | 102              |
| Forced Abatement            | -                |
| <b>TOTAL</b>                | <b>410</b>       |

## OFFICE SUPPORT

| Activity                               | # Completed  |
|--|--------------|
| Phone Calls                            | 771          |
| Correspondence                         | 7,155        |
| Walk in/Counter                        | 256          |
| Knox Application Request               | 18           |
| Burn Permits                           | 1            |
| Plans Accepted/Routed                  | 100          |
| Special Projects                       | 1            |
| Scanning Documents/Electronic Files    | 85           |
| Meetings: Admin/Prevention/Admin Shift | 3            |
| Post Office Runs                       | -            |
| Deposit Runs/Preparations              | 3            |
| <b>TOTAL</b>                           | <b>8,393</b> |

Rancho Santa Fe Fire Protection District  
**Fire Prevention Bureau Monthly Activity Summary**



**Total New Square Footage (\*Reflected in Chart Above)**

| Year | Total     |
|------|-----------|
| 2017 | 1,793,936 |
| 2018 | 3,128,964 |
| 2019 | 2,519,545 |
| 2020 | 336,899   |
| 2021 | 554,173   |
| 2022 | 333,814   |
| 2023 | 415,530   |
| 2024 | 34,014    |

**Total New Square Footage Only**

|             | Jan    | Feb    | Mar    | Apr    | May    | Jun    | Jul    | Aug    | Sep    | Oct     | Nov    | Dec     |
|-------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|---------|--------|---------|
| <b>2020</b> | 29,226 | 41,043 | 38,102 | 25,751 | 38,400 | 7,290  | 16,516 | 15,384 | 77,848 | 15,070  | 22,529 | 9,740   |
| <b>2021</b> | 29,808 | 23,298 | 50,000 | 29,760 | 7,104  | 19,361 | 24,413 | 1,794  | 33,357 | 106,768 | 99,103 | 129,407 |
| <b>2022</b> | 42,895 | 14,666 | 32,871 | 8,805  | 39,325 | 42,871 | 18,679 | 21,916 | 23,981 | 18,782  | 46,658 | 22,365  |
| <b>2023</b> | 18,185 | 62,584 | 62,584 | 26,121 | 29,280 | 19,320 | 35,530 | 43,154 | 6,591  | 32,907  | 30,062 | 49,212  |
| <b>2024</b> | 34,014 |        |        |        |        |        |        |        |        |         |        |         |

**Comparison Total Reviewed Square Footage**

|             | Jan     | Feb     | Mar     | Apr     | May     | Jun     | Jul     | Aug     | Sep     | Oct     | Nov     | Dec     |
|-------------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|---------|
| <b>2019</b> | 240,861 | 691,306 | 274,736 | 307,024 | 412,556 | 248,869 | 287,395 | 424,065 | 250,518 | 742,439 | 440,335 | 137,995 |
| <b>2020</b> | 40,748  | 86,593  | 145,794 | 76,506  | 54,651  | 42,950  | 47,950  | 91,532  | 163,417 | 127,963 | 59,192  | 47,677  |
| <b>2021</b> | 90,462  | 89,135  | 111,456 | 98,218  | 118,557 | 151,000 | 203,116 | 254,055 | 312,253 | 204,313 | 171,023 | 137,116 |
| <b>2022</b> | 128,254 | 204,226 | 162,816 | 250,473 | 176,018 | 115,972 | 27,777  | 130,623 | 261,094 | 319,242 | 219,859 | 243,944 |
| <b>2023</b> | 212,285 | 345,997 | 283,413 | 401,980 | 136,835 | 240,963 | 144,320 | 111,107 | 46,952  | 98,828  | 211,622 | 250,663 |
| <b>2024</b> | 188,103 |         |         |         |         |         |         |         |         |         |         |         |

**Rancho Santa Fe Fire Protection District  
Statement of Revenues and Expenses  
For Period Ending December 31, 2023**

|  | December 2023       | YTD                   | FY 24<br>Final<br>Budget | \$<br>Budget<br>Variance | %<br>Budget<br>Variance |
|--|---------------------|-----------------------|--------------------------|--------------------------|-------------------------|
| <b>1 GENERAL FUND</b>                            |                     |                       |                          |                          |                         |
| <b>2 REVENUE</b>                                 |                     |                       |                          |                          |                         |
| 3 Property Taxes                                 | \$ 5,281,601        | \$ 6,514,794          | \$ 16,237,974            | 9,723,180                | 40%                     |
| 4 Special Tax                                    | 354,905             | 428,792               | 1,701,212                | 1,272,419                | 25%                     |
| 5 Interest Income                                | 80,965              | 174,266               | 121,360                  | (52,906)                 | 144%                    |
| 6 Tower Lease Agreements                         | 20,756              | 91,079                | 179,002                  | 87,923                   | 51%                     |
| 7 Fire Prevention Fees                           | 25,898              | 185,463               | 320,000                  | 134,537                  | 58%                     |
| 8 Grant Revenue                                  | 93,750              | 152,696               | 175,000                  | 22,304                   | 87%                     |
| 9 Rental Income                                  | 25,345              | 152,069               | 302,181                  | 150,112                  | 50%                     |
| 10 Other Revenues                                | 103,916             | 215,113               | 655,154                  | 440,041                  | 33%                     |
| <b>11 TOTAL REVENUE</b>                          | <b>5,987,135</b>    | <b>7,914,273</b>      | <b>19,691,883</b>        | <b>11,777,610</b>        | <b>40%</b>              |
| <b>12 EXPENSE</b>                                |                     |                       |                          |                          |                         |
| <b>13 Salaries and Benefits</b>                  |                     |                       |                          |                          |                         |
| 14 Salaries                                      | 645,267             | 4,081,168             | 8,370,850                | 4,289,682                | 49%                     |
| 15 Overtime                                      | 232,452             | 1,007,331             | 1,500,000                | 492,669                  | 67%                     |
| 16 PERS  | 326,234             | 1,342,797             | 2,400,097                | 269,397                  | 56%                     |
| 17 Payroll Taxes                                 | 14,155              | 85,232                | 196,810                  | 111,578                  | 43%                     |
| 18 UAL   | -                   | 787,903               | 787,903                  | 787,903                  | 100%                    |
| 19 UAL - ADP                                     | -                   | -                     | 697,591                  | 697,591                  | 0%                      |
| 20 Workers' Comp Insurance                       | -                   | 259,276               | 500,000                  | 240,724                  | 52%                     |
| 21 Uniforms                                      | 2,375               | 31,700                | 45,000                   | 13,300                   | 70%                     |
| 22 Health Insurance                              | 101,682             | 753,712               | 1,175,917                | 422,205                  | 64%                     |
| 23 Health Savings Account                        | 97,972              | 281,311               | 490,000                  | 208,689                  | 57%                     |
| 24 Retiree Health Expense                        | 1,248               | 4,201                 | 7,000                    | 2,799                    | 60%                     |
| <b>25 Total Salaries &amp; Benefits</b>          | <b>1,421,384</b>    | <b>9,422,534</b>      | <b>16,959,071</b>        | <b>8,324,440</b>         | <b>56%</b>              |
| <b>26 Operations Expenses</b>                    |                     |                       |                          |                          |                         |
| 27 Dispatch Services                             | -                   | 154,700               | 245,000                  | 90,301                   | 63%                     |
| 28 Structures & Grounds                          | 16,506              | 119,265               | 263,400                  | 144,135                  | 45%                     |
| 29 Fuel  | 4,113               | 52,023                | 111,000                  | 58,977                   | 47%                     |
| 30 Medical Supplies                              | 12,186              | 94,085                | 305,000                  | 210,915                  | 31%                     |
| 31 Materials & Equipment                         | -                   | 766                   | 5,000                    | 4,234                    | 15%                     |
| 32 Liability Insurance                           | -                   | 126,372               | 125,000                  | (1,372)                  | 101%                    |
| 33 Utilities                                     | 33,231              | 179,829               | 477,000                  | 297,171                  | 38%                     |
| 34 Repairs & Maintenance                         | 1,686               | 14,310                | 25,400                   | 11,090                   | 56%                     |
| 35 Firefighting Equipment                        | 8,826               | 99,218                | 299,000                  | 199,782                  | 33%                     |
| 36 Kitchen & Janitorial Supplies                 | 261                 | 10,670                | 29,000                   | 18,330                   | 37%                     |
| 37 Grant Expenses                                | 384                 | 71,805                | -                        | (71,805)                 | 0%                      |
| 38 SCBA Equipment                                | -                   | 6,779                 | 22,500                   | 15,721                   | 30%                     |
| 39 Small Tools & Minor Equip                     | -                   | 159                   | 5,100                    | 4,941                    | 3%                      |
| 40 Hazmat Disposal & Permits                     | -                   | 8,718                 | 15,900                   | 7,182                    | 55%                     |
| 41 Emer Incident Meals & Misc                    | -                   | 19,493                | 10,000                   | (9,493)                  | 195%                    |
| 42 Communication                                 | 6,049               | 49,851                | 110,300                  | 60,449                   | 45%                     |
| <b>43 Total Operations Expenses</b>              | <b>83,243</b>       | <b>1,008,042</b>      | <b>2,048,600</b>         | <b>1,040,558</b>         | <b>49%</b>              |
| <b>44 General &amp; Administration Expenses</b>  |                     |                       |                          |                          |                         |
| 45 County Admin Costs                            | 20,320              | 69,629                | 270,000                  | 200,371                  | 26%                     |
| 46 Computer Materials & Service                  | 10,728              | 148,832               | 223,400                  | 74,567                   | 67%                     |
| 47 Professional Services                         | 3,277               | 41,561                | 80,100                   | 38,539                   | 52%                     |
| 48 Legal Services                                | -                   | 56,345                | 100,000                  | 43,655                   | 56%                     |
| 49 Professional Development                      | 1,601               | 38,060                | 110,000                  | 71,940                   | 35%                     |
| 50 Formal Education                              | -                   | 845                   | 20,000                   | 19,155                   | 4%                      |
| 51 Physicals & Wellness Program                  | -                   | -                     | 165,000                  | 165,000                  | 0%                      |
| 52 Memberships & Subscriptions                   | 11,130              | 56,986                | 70,653                   | 13,667                   | 81%                     |
| 53 Meetings & Travel                             | 1,026               | 3,064                 | 15,000                   | 11,936                   | 20%                     |
| 54 Training Materials                            | 180                 | 13,112                | 17,000                   | 3,888                    | 77%                     |
| 55 Office Expense                                | (1,117)             | 32,916                | 62,900                   | 29,984                   | 52%                     |
| 56 LAFCO Assessment Fee                          | -                   | 9,970                 | 9,971                    | 1                        | 100%                    |
| 57 Admin Fees                                    | 1,092               | 10,095                | 16,000                   | 5,905                    | 63%                     |
| 58 Advertising & Legal Notices                   | -                   | 852                   | 5,000                    | 4,148                    | 17%                     |
| 59 Personnel Recruitment                         | -                   | 1,131                 | 5,000                    | 3,869                    | 23%                     |
| <b>60 Total General &amp; Admin Expenses</b>     | <b>48,237</b>       | <b>483,398</b>        | <b>1,170,024</b>         | <b>686,625</b>           | <b>41%</b>              |
| <b>61 TOTAL EXPENSE FROM OPERATIONS</b>          | <b>1,552,863</b>    | <b>10,913,974</b>     | <b>20,177,695</b>        | <b>2,464,764</b>         | <b>54%</b>              |
| <b>62 NET REVENUE / (EXPENSE) BEFORE CAPITAL</b> | <b>\$ 4,434,272</b> | <b>\$ (2,999,701)</b> | <b>\$ (485,812)</b>      | <b>\$ 9,312,846</b>      |                         |



**Rancho Santa Fe Fire Protection District  
Statement of Revenues and Expenses  
For Period Ending December 31, 2023**

|   | December 2023       | YTD                   | FY 24<br>Final<br>Budget | \$<br>Budget<br>Variance | %<br>Budget<br>Variance |
|---|---------------------|-----------------------|--------------------------|--------------------------|-------------------------|
| 63 <b>Capital</b>                                 |                     |                       |                          |                          |                         |
| 64 Capital - Facilities                           | 15,300              | 86,714                | 471,300                  | 384,586                  | 18%                     |
| 65 Capital - Apparatus                            | -                   | 552,928               | 445,000                  | (107,928)                | 124%                    |
| 66 Capital - Equipment                            | -                   | 44,921                | 110,000                  | 65,079                   | 41%                     |
| 67 Capital - Vehicle                              | -                   | 91                    | 249,000                  | 248,909                  | 0%                      |
| 68 <b>Total Capital</b>                           | <b>15,300</b>       | <b>684,654</b>        | <b>1,275,300</b>         | <b>590,646</b>           | <b>54%</b>              |
| 69 <b>TOTAL EXPENSE FROM CAPITAL</b>              | <b>15,300</b>       | <b>684,654</b>        | <b>1,275,300</b>         | <b>590,646</b>           | <b>54%</b>              |
| 70 <b>GENERAL FUND NET REVENUE / (EXPENSE)</b>    | <b>\$ 4,418,972</b> | <b>\$ (3,684,356)</b> | <b>\$ (1,761,112)</b>    | <b>\$ 8,722,200</b>      |                         |
| 71 <b>FIRE MITIGATION FUND</b>                    |                     |                       |                          |                          |                         |
| 72 <b>REVENUE</b>                                 |                     |                       |                          |                          |                         |
| 73 Mitigation Fees                                | -                   | 461,945               | -                        | (461,945)                | 0%                      |
| 74 Interest Income                                | 13,342              | 51,155                | 22,000                   | (29,155)                 | 233%                    |
| 75 <b>Total Revenue</b>                           | <b>13,342</b>       | <b>513,101</b>        | <b>22,000</b>            | <b>(491,101)</b>         | <b>2332%</b>            |
| 76 <b>Capital</b>                                 |                     |                       |                          |                          |                         |
| 77 Capital Outlay                                 | -                   | -                     | -                        | -                        | 0%                      |
| 78 <b>Total Capital</b>                           | <b>-</b>            | <b>-</b>              | <b>-</b>                 | <b>-</b>                 | <b>0%</b>               |
| 79 <b>FIRE MITIGATION NET REVENUE / (EXPENSE)</b> | <b>\$ 13,342</b>    | <b>\$ 513,101</b>     | <b>\$ 22,000</b>         | <b>\$ (491,101)</b>      |                         |

**Rancho Santa Fe Fire Protection District Fire Protection District**  
**Statement of Revenues and Expenses**  
**For Period Ending December 31, 2023**  
**Capital**

|  | December<br>2023 | YTD            | FY 24<br>Final<br>Budget | \$<br>Budget<br>Variance | %<br>Budget<br>Variance | Notes |
|--|------------------|----------------|--------------------------|--------------------------|-------------------------|-------|
| <b>1 EXPENSE</b>   |                  |                |                          |                          |                         |       |
| <b>2 Capital - Facilities</b>                                    |                  |                |                          |                          |                         |       |
| 3 Remodel  | -                | -              | -                        | -                        | 0%                      |       |
| 4 Training Facility Upgrades (Burn Containers)                   | -                | -              | 60,000                   | 60,000                   | 0%                      |       |
| 5 Admin- Fire Prevention area                                    | -                | 17,363         | 35,000                   | 17,637                   | 50%                     |       |
| 6 Admin - OSC Window   | -                | -              | 4,000                    | 4,000                    | 0%                      |       |
| 7 Station 1 Fuel Station Cover                                   | -                | -              | 5,000                    | 5,000                    | 0%                      |       |
| 8 Station 1 Replace 2 Heaters                                    | -                | -              | 9,500                    | 9,500                    | 0%                      |       |
| 9 Station 1 Repair Drain/concrete app bay                        | 15,300           | 15,300         | 25,000                   | 9,700                    | 61%                     |       |
| 10 Station 1 Dry rot / termite damage patio area                 | -                | -              | 10,000                   | 10,000                   | 0%                      |       |
| 11 FSF 1 HVAC Replaced 2 heaters                                 | -                | 9,409          | -                        | (9,409)                  | 0%                      |       |
| 12 Station 2 Carpet (15 years)                                   | -                | 11,754         | 15,000                   | 3,246                    | 78%                     |       |
| 13 Station 4 Artificial Turf                                     | -                | -              | -                        | -                        | 0%                      |       |
| 14 FY23-RSF4 Carpet  | -                | 1,710          | -                        | (1,710)                  | 0%                      |       |
| 15 FY22-Station 6 Remodel  | -                | 13,261         | -                        | (13,261)                 | 0%                      |       |
| 16 FY23-Station 6 Remodel  | -                | 17,917         | -                        | (17,917)                 | 0%                      |       |
| 17 Station 6 Asphalt work  | -                | -              | 50,000                   | 50,000                   | 0%                      |       |
| 18 Station 6 Dayroom Window                                      | -                | -              | 7,800                    | 7,800                    | 0%                      |       |
| 19 Station 6 Emergency Back-up Generator                         | -                | -              | 250,000                  | 250,000                  | 0%                      |       |
| <b>Total Capital - Facilities</b>                                | <b>15,300</b>    | <b>86,714</b>  | <b>471,300</b>           | <b>384,586</b>           | <b>18%</b>              |       |
| <b>20 Capital - Apparatus</b>                                    |                  |                |                          |                          |                         |       |
| 21 P266 Type 6 (22/23) **DELAYED DELIVERY**                      | -                | 328,152        | 445,000                  | 116,848                  | 74%                     |       |
| <b>Total Capital - Apparatus</b>                                 | <b>-</b>         | <b>328,152</b> | <b>445,000</b>           | <b>116,848</b>           | <b>74%</b>              |       |
| <b>23 Capital - Equipment</b>                                    |                  |                |                          |                          |                         |       |
| 24 Accela Govt Software - FP                                     | -                | -              | 80,000                   | 80,000                   | 0%                      |       |
| 25 Large touch Screen Monitors for FP Plan                       | -                | -              | 10,000                   | 10,000                   | 0%                      |       |
| 26 E-hydraulic tools Station 1 - SDRFF/ District 3               | -                | 20,000         | 20,000                   | -                        | 100%                    |       |
| 27 FY23-First Arriving Tv's and Mounting's                       | -                | 11,714         | -                        | (11,714)                 | 0%                      |       |
| 28 FY23- Accounting Software-Caselle                             | -                | 33,207         | -                        | (33,207)                 | 0%                      |       |
| 29 FY23-UTV Grant  | -                | 64,571         | -                        | (64,571)                 | 0%                      |       |
| <b>Total Capital - Equipment</b>                                 | <b>-</b>         | <b>129,492</b> | <b>110,000</b>           | <b>(19,492)</b>          | <b>118%</b>             |       |
| <b>31 Capital - Vehicle</b>                                      |                  |                |                          |                          |                         |       |
| 32 Command Vehicles (Expedition 1581) C2601                      | -                | 70,339         | 80,000                   | 9,661                    | 88%                     |       |
| 33 Command Vehicles (F-250 1982) B261 **DELAYED DELIVERY**       | -                | 69,866         | 100,000                  | 30,134                   | 70%                     |       |
| 34 Staff Vehicles (Explorer 1181) P2651 DFM **DELAYED DELIVERY** | -                | -              | 60,000                   | 60,000                   | 0%                      |       |
| 35 70 Brush Jackets - SDRFF/ District 3                          | -                | 91             | 9,000                    | 8,909                    | 1%                      |       |
| <b>Total Capital - Vehicle</b>                                   | <b>-</b>         | <b>140,296</b> | <b>249,000</b>           | <b>108,704</b>           | <b>56%</b>              |       |
| <b>37 TOTAL EXPENSE</b>  | <b>15,300</b>    | <b>684,654</b> | <b>1,275,300</b>         | <b>590,646</b>           | <b>54%</b>              |       |

**Rancho Santa Fe Fire Protection District  
 Monthly Investment Report  
 For Period Ending December 31, 2023  
 (Unaudited)**

**District Cash & Investments**

|                                |            |
|--------------------------------|------------|
| CASH IN COUNTY                 | 10,707,669 |
| CASH IN COUNTY ALS             | 211,545    |
| LOCAL AGENCY INVESTMENT FUND   | 15,739     |
| BANK OF AMERICA SAVINGS        | 2,512      |
| BANK OF AMERICA CREDIT CARD    | 226,134    |
| CALIFORNIA BANK & TRUST        | 316,367    |
| PACIFIC WESTERN BANK           | 322,165    |
| PASIS                          | 135,008    |
| CALIFORNIA CLASS               | 7,861,727  |
| PASIS RISK POOL DEPOSIT        | 609,671    |
| CASH IN COUNTY FIRE MITIGATION | 1,390,886  |

|  |           |                   |
|--|-----------|-------------------|
| <b>Total District Cash &amp; Investments</b> | <b>\$</b> | <b>21,799,424</b> |
|--|-----------|-------------------|

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# STAFF REPORT

NO. 24-07

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**TO:** BOARD OF DIRECTORS  
**FROM:** DAVE MCQUEAD, FIRE CHIEF  
**SUBJECT:** APPROVE FEES FOR FORCED WEED ABATEMENT  
**DATE:** MARCH 20, 2024



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## RECOMMENDATION:

Staff recommends the Board approve the itemized fees required for a new total cost of **\$25,413.67** to complete the forced abatement process since the February 21, 2024, Board of Director meeting. Additionally, authorize administrative staff to invoice the property owner (parcel number) listed below of the approved fees.

## CURRENT SITUATION:

The fire district has sent a report and notification of today's hearing to the last known owner of the parcel as listed in the County of San Diego Tax Assessor Office a minimum of (3) three days prior to this regularly scheduled Board of Directors meeting (See Exhibit A)

At the February 21, 2024, Board of Director meeting:

Legal Counsel for the fire district was directed to provide all invoicing pertaining to the case to counsel for Ms. Montgomery. District Counsel has accounted and provided all invoicing for legal fees from September 2023 through February 2024 to Ms. Montgomery, reflecting an increase of \$2,820.00 to the original amount of \$8,484.67 for a new total of \$ 11,304.67. No other increase in cost for the abatement contractor or District Administration fees.

Additionally, the counsel for property owner requested two credits for work completed:

- **Request #1** an additional credit of \$3,005.00 = the cost difference between the work completed by her contractor (\$12,000.00) over the Labor Day weekend and the credit provided by Badger (\$8,995.00) to the property owner. Badger's credit reflects Washingtonian palms trees that were to remain and to be skinned (cleaned), however the property owner paid her contractor to cut down and remove the same palm trees at a higher price.  
\*\*The Fire Chief recommends declining the credit to the homeowner.
  
- **Request #2** an additional credit of \$1,762.20 = 33% of the Badger's invoice #07316611 cost \$5,340.00. Badger billed and was paid by the fire district for the time crews were abating the property from July 24, 2023, through mid-day on July 26<sup>th</sup> before the property owner instructed the contractor to vacate the property.  
\*\*The Fire Chief recommends declining the credit to the homeowner.

Upon Board approval today, administrative staff will mail (certified) a district cover letter and invoice requesting payment within 30 days of the invoice date for the itemized fees to abate the parcel number listed below.

| Parcel Number     | Contractor Abate Cost | District Admin. Fee | Legal Fees  | Total Cost  |
|-------------------|-----------------------|---------------------|-------------|-------------|
| APN 267-080-38-00 | \$13,315.00           | \$794.00            | \$11,304.67 | \$25,413.67 |

Should the property owner fail to provide payment to the fire district within 30 days of the invoice date, the fire district will publicly post a minimum of (3) three days prior to the regularly June Board of Directors meeting for Weed Abatement Special Assessment approval.

Upon Board approval the list will be sent to the County of San Diego Tax Assessor prior to their August deadline. The County of San Diego will reimburse the fire district for all charges, including administrative fees, and will include the fees on the property owner’s next property tax bills.

**BACKGROUND:**

The fire district’s prevention bureau is responsible for mailing the annual district’s notification which educates and encourages property owners to comply pursuant to the current **Rancho Santa Fe Fire Protection’s Ordinance No. 2022-02**. Compliance with the ordinance is key to the safety of the community that is located within a very high fire hazard severity zone. The fire district typically will find a large percentage of property owners willingly comply within the 15-calendar day timeline allowed.

However, for the property owner(s) who is not compliant pursuant to the current Rancho Santa Fe Fire Protection’s Ordinance, the following procedures is implemented:

1. The fire district will conduct a weed abatement inspection and will provide a **“First Notice” (1<sup>st</sup> Class Mail)** to notify the property owner(s) to correct any issues not in compliance with the Rancho Santa Fe Fire Protection’s Ordinance within 15-calendar days of the first notice date.
2. Should the property owner continue to fail with the specific timeline of the first notice, the fire district will serve a **“Final Notice” (Certified Mail)** to notify the property owner(s) to correct any issues not in compliance with the Rancho Santa Fe Fire Protection’s Ordinance within 10-calendar days of the final notice date.
3. Should the property owner continue to fail with the specific timeline on the final notice, the fire district will conspicuously post a sign on the property a **“Notice to Abate Hazard”** to notify the property owner(s) to correct any issues not in compliance with the Rancho Santa Fe Fire Protection’s Ordinance within 10-calendar days of the date posted on the sign to avoid a forced abatement by the district.
4. Should the property owner continue to fail with the specific timeline on the posted sign **“Notice to Abate Hazard”**, the fire district will request a bid from the sole source private contractor to abate the parcel to be compliant with the Rancho Santa Fe Fire

Protection's Ordinance. The fire district can approve and authorize the contractor to abate the parcel.

5. Should the property owner refuse access to the property for the fire district and contractor to force abate the parcel, the fire district can obtain an **"Abatement Warrant and Order Authorizing Entry onto The Property to Abate Public Nuisance"**.
6. Once the contractor has completed the authorized forced weed abatement work the fire district has accepted the final work, the fire district will pay the contractor for work approved and completed. The staff will request Board approval for all associated costs and fees required to abate the parcel and authorization staff to invoice the property owner.

The fire district attempts to work with the property owner prior to any forced abatement. The district maintains a sole source contract with R.E Badger & Son Inc. to bring specifically identified hazardous parcels into compliance pursuant to the Rancho Santa Fe Fire Protection's Ordinance.



## Rancho Santa Fe Fire Protection District

P.O. Box 410 • 18027 Calle Ambiente • Rancho Santa Fe • California 92067-0410  
Tel. (858) 756-5971 • Fax (858) 756-4799

**Board of Directors**  
James Ashcraft, President  
Nancy C. Hillgren  
Randall Malin  
Tucker Stine  
John C. Tanner

**Fire Chief**  
David McQuead

March 12, 2024

Karen Montgomery  
P.O. Box 7225  
Rancho Santa Fe, CA 92067

Re: Forced Abatement of Fire Hazard at Assessor Parcel Number (APN) 267-080-38-00.

Dear Ms. Montgomery:

San Diego County property records show you are the owner of APN: 267-080-38-00 located at 6886 Las Colinas, Rancho Santa Fe, California 92067 with a mailing address at P.O. Box 7225, Rancho Santa Fe, CA 92067. The Rancho Santa Fe Fire Protection District attempted to notify you of the fire hazard present on your property without a reply.

Please reference the timeline below regarding the forced abatement process for APN: 267-080-38-00.

- 1) First notice by 1<sup>st</sup> Class mail: April 11, 2023.
- 2) Final notice by Certified mail: May 9, 2023.
- 3) The property was posted with legal notice to abate hazard on: June 7, 2023.
- 4) The contractor's first bid to abate hazards (site access - NO) \$21,755.00: July 11, 2023.
- 5) The contractor's revised bid to abate hazards (site access - YES) \$22,310.00: July 24, 2023.
- 6) Property was abated on July 24, 2023 - July 26, 2023, prior to being asked to vacate the premises on July 26, 2023. The contractor's cost for work completed up to July 26, 2023, is \$5,340.00 (Invoice # 07316611).
- 7) The warrant application was approved and filed on August 29, 2023, at the Vista Court.
- 8) The property was posted with the warrant on August 30, 2023, a minimum of 24 hours prior to the execution of the warrant.
- 9) The warrant provided the contractor and fire district access to the property from August 30, 2023 - September 15, 2023.
- 10) The homeowner completed some work during the Labor Day weekend. ((Invoice # 09306611 reflects the credit of \$ 8,995.00).
- 11) Contractor's cost to complete the remaining forced abatement under the warrant process:  
Work completed on September 5, 2023 – September 7, 2023: \$7,975.00 (Invoice # 09306611).
- 12) All abatement work was completed before September 15<sup>th</sup>, 2023.

The initial contractor's bid of \$21,755.00 was increased to \$22,310.00 after the contractor had site access on July 24, 2023, and confirmed the scope of work increased. The fire district approved and authorized the work (RSFFPD Work Order Authorization # 2023-1).

The contractor is providing a credit of \$8,995.00 to the homeowner for the work she had completed over the Labor Day weekend (September 2 - September 4, 2023).

The contractor's final cost to abate the property: \$13,315.00 (see invoices).

|           |                    |             |
|-----------|--------------------|-------------|
| July 2023 | Invoice # 07316611 | \$5,340.00  |
| Sep 2023  | Invoice # 09306611 | \$7,975.00  |
|           |                    | <hr/>       |
|           |                    | \$13,315.00 |

District Legal Fees requested on February 21, 2024, Board of Directors meeting. (see invoices).

|          |                |            |
|----------|----------------|------------|
| Aug 2023 | Invoice# 10049 | \$5,639.00 |
| Sep 2023 | Invoice# 10114 | \$2,845.67 |
|          |                | <hr/>      |
|          |                | \$8,484.67 |

Additional District Legal Fees to be requested on the March 20, 2024, Board of Directors meeting. The additional fees are for the continuance of the case from October 2023 through February 2024 (see invoices).

|          |                 |            |
|----------|-----------------|------------|
| Oct 2023 | Invoice# 10192  | \$720.00   |
| Nov 2023 | Invoice # 10244 | \$320.00   |
| Dec 2023 | Invoice# 10309  | \$260.00   |
| Jan 2024 | Invoice # 10375 | \$580.00   |
| Feb 2024 | Invoice# 10463  | \$900.00   |
|          |                 | <hr/>      |
|          |                 | \$2,800.00 |

**\*\*3/12/2024 REVISION:** Total fire district legal fees are now \$11,304.67 (Aug 2023 through Feb 2024). No change to the Contractor abatement cost or to the District Administration Fee.

\$

| Parcel Number     | Contractor Abate Cost | District Admin. Fee | Legal Fees  | Total Cost  |
|-------------------|-----------------------|---------------------|-------------|-------------|
| APN 267-080-38-00 | \$13,315.00           | \$794.00            | \$11,304.67 | \$25,413.67 |

You may contact the fire district's Board Clerk to attend and contest the information provided at the Board of Directors meeting scheduled for March 20, 2024, at 1:00 PM, 18027 Calle Ambiente, Rancho Santa Fe, Ca. 92067, Ste. 101. The Board of Directors will review to approve any or all fees required to abate the property.

Upon Board approval, the fire district will mail an invoice to the address previously identified in this letter. The fire district must receive payment within 30 days of the invoice date. If payment is not received, then the fire district will begin the process to have the amount placed on your property tax bill as a lien against the property.

If you have any questions, please do not hesitate to contact me. (858) 756-6001

Sincerely,

Dave McQuead  
Fire Chief



## RESOLUTION No. 2024-02

### A RESOLUTION OF THE BOARD OF DIRECTORS OF THE RANCHO SANTA FE FIRE PROTECTION DISTRICT ESTABLISHING BENEFITS FOR THE MEMBERS OF THE BOARD OF DIRECTORS

**WHEREAS**, Rancho Santa Fe Fire Protection District (District) is a contracting agency under Government Code section 22920 and subject to the Public Employees' Medical and Hospital Care Act (PEMHCA);

**WHEREAS**, the District desires to provide medical, dental, and life insurance to active members of the Board of Directors (Board members) and their eligible dependents;

**WHEREAS**, the District desires to provide an Individual Coverage Health Reimbursement Arrangement (ICHRA) to active eligible Board members as a health and welfare benefit, as defined by Government Code section 53200; and

**WHEREAS**, the District desires to provide life insurance to active Board members and their dependents.

**THEREFORE, BE IT RESOLVED** that the Board of Directors of the Rancho Santa Fe Fire Protection District does hereby authorize the following benefits effective March 20, 2024, for active Board members.

#### 1. MEDICAL AND DENTAL INSURANCE

- 1.1 The district shall contract with a provider(s) for medical and dental benefits for providing Board members and their eligible dependents with insurance benefits. The District agrees to contribute the PEMHCA minimum contribution directly to CalPERS and provide a cafeteria plan contribution in the amount of 80% of the average CalPERS HMO medical plans listed by the CalPERS in Region 2 or any subsequent region designated by CalPERS as the region in which the District is located, less the PEMHCA minimum contribution; and 100% of the HMO dental plan(s) (Guardian Dental) offered at the family rate, per month toward medical and dental insurance. The district's total contribution amount shall be inclusive of any mandatory contributions the district is required to pay to the provider. If the monthly premiums for medical and dental insurance exceed the district's contribution, the affected Board member will be responsible for the difference. Medical and dental benefits end upon a Board member's end of service.
- 1.2 Any unused amount from the district contribution shall be deposited monthly into the Board member's Individual Coverage Health Reimbursement Arrangement (ICHRA) and may be used for medical or dental care premiums and expenses as defined by Internal Revenue Code section 213(d) and described in IRS Publication 502 (Medical and Dental Expenses). After the 12-month period expires, the funds will carry over to the following year. Upon a Board member's end of service, any unused funds will be forfeited and returned to the district. The unused funds cannot be cashed out.
- 1.3 Eligible Board members may elect to opt out of dental and/or medical insurance. If no medical options are selected, and the Board member provides evidence of alternative minimum essential health coverage that complies with the Affordable Care Act's health care reform mandates, the District shall place \$1,000 per month (\$12,000 annually) minus any dental cost

if the Board member opted into a dental plan in the Individual Coverage Health Reimbursement Arrangement (ICHRA), which may be used for medical and/or dental care premiums and expenses as defined by Internal Revenue Code section 213(d) and described in IRS Publication 502 (Medical and Dental Expenses). This amount is deposited into the TASC (or similar distribution) account every January and July.

- 1.4 Life: The district shall provide a \$50,000 life insurance policy for Board members, and \$1,000 life insurance policy for Board members' dependents. The policy shall include accidental death and dismemberment coverage.
- 1.5 In the event the Board of Directors modifies the insurance benefit (increase or decrease) in the future, the benefits shall be adjusted per new or amended resolution for all positions identified in this Resolution.

**2. Effective Date**

- 2.1 This resolution shall take effect retroactively to January 1, 2024.

**PASSED AND ADOPTED** at a regular meeting of the Board of Directors of the Rancho Santa Fe Fire Protection District on March 20, 2024, by the following vote:

AYES:  
NOES:  
ABSENT:  
ABSTAIN:

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James H. Ashcraft  
President

ATTEST:

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Sarah Montagne  
Board Clerk

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# STAFF REPORT

NO. 24-08

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**TO:** BOARD OF DIRECTORS AND FIRE CHIEF  
**FROM:** SANDRA REYES, HUMAN RESOURCE ANALYST  
**SUBJECT:** BENEFITS FOR THE MEMBERS OF THE BOARD OF DIRECTORS  
**DATE:** MARCH 20, 2024

---



## RECOMMENDATION:

Staff recommends the Board approve Resolution 2024-02 which will establish and clarify benefits for active members of the Board of Directors. This will ensure consistency for all members and compliance with IRS guidelines. Resolution 2024-02 has been reviewed by legal counsel and is intended to ensure accuracy and fairness in benefit administration.

## BACKGROUND:

The members of the board of directors have previously been offered the same benefits as current employees. However, the directors did not have a formal resolution that clearly stated those benefits, as they were included under past Management Resolutions. A stand-alone resolution will increase transparency and accountability.

## CURRENT SITUATION:

The fire district has completed an analysis of current benefit language and proposes the following changes. All the recommendations comply with the IRS and Government Code Section 53206.

The following is a summary of changes and clarifications to the benefits (See attached Resolution 2024-02 for details):

1. Medical and dental benefits will continue to be offered to the Directors if they choose from the CalPERS options.
2. Any unused amount (below insurance cap) from the district contribution shall be contributed monthly to the Individual Coverage Reimbursement Arrangement (ICHRA)
3. If a member of the board chooses to opt out, then they shall sign an Opting Out form and provide proof of insurance, to comply with IRS requirements.
4. Members who opt out of dental and/or medical insurance will get \$1,000 minus the cost of dental into the ICHRA account every January and July.
5. Any funds that are not used in the ICHRA account will be transferred to the next calendar year. At time of separation with the district, the unused ICHRA money shall be transferred back to the district.

6. Under California Government Code Section 53206, ICHRA is an allowed benefit to the members of the board of directors and is considered as a welfare benefit.
7. A Life Insurance policy is still provided as defined in the resolution.

The benefits offered to the board of directors will not exceed those offered to current employees.

If approved, the resolution will be kept on file with the board clerk.

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## STAFF REPORT

24-09

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**TO:** BOARD OF DIRECTORS  
**FROM:** DAVE MCQUEAD, FIRE CHIEF  
**SUBJECT:** APPROVAL - INFORMATIONAL TECHNOLOGY SPECIALIST  
**DATE:** MARCH 20, 2024

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### RECOMMENDATION:

The Fire Chief recommends Board approval to implement and hire for the position of Informational Technology Specialist (IT). The proposed position will be within the Memorandum of Understanding for the Employees Association as a non-exempt position. The position will receive general direction from the Fire Chief (see organization chart).

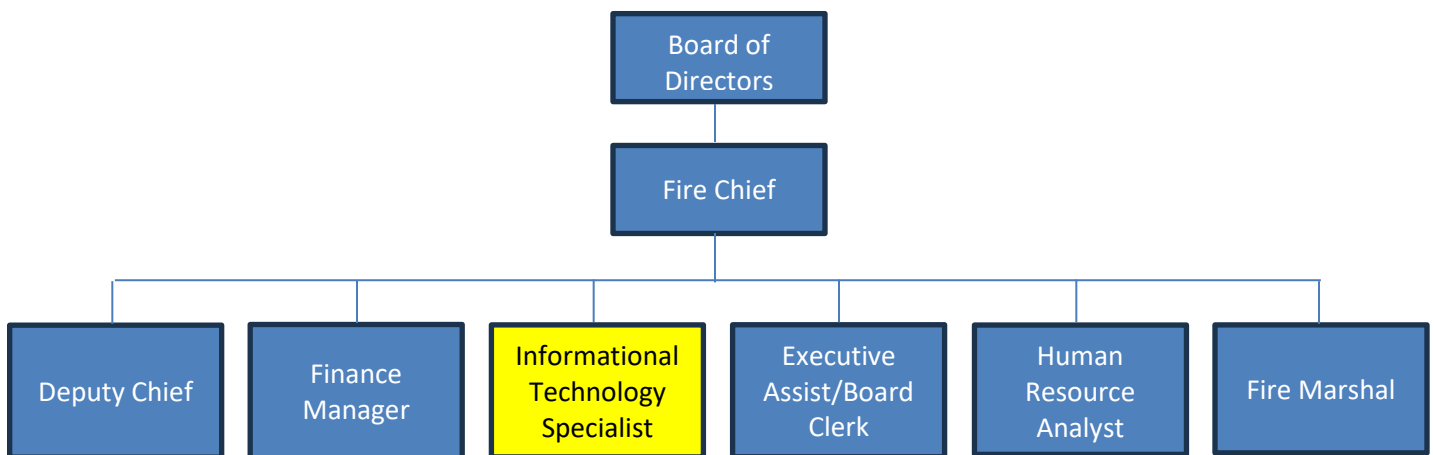
### BACKGROUND:

Erwin Willis, owner of WinTech, faithfully served the fire district for seventeen years as our informational technology (IT) expert beyond his retirement as Fire Chief of the Rancho Santa Fe FPD in 2005. Erwin then retired as our IT expert in March of 2023. The district, with the help of Erwin, identified LANSolutions, now known today as ENDSIGHT, as the best fit for our organization based upon their proposal of understanding our technology, cyber security knowledge, ability to manage and budget equipment, the levels of technical support, professional customer service in a timely manner, and overall high level of service within the district's budget.

### CURRENTLY:

The fire district has completed one year of contractual service with ENDSIGHT. The service contract can be cancelled by either party with written 30-day notice. The decision to contract with Endsight in March of 2023 was made in full confidence to meet the expectations of the district needs, however, over the past year, management and staff have evaluated the interaction with Endsight and believe they are not meeting the expectations by lacking in timely customer service and the a' la carte billing approach above the contract price towards district needs. The district benefitted greatly from the one-on-one working relationship with Erwin Willis (Wintech) for 17 years. In an effort to return back to a dedicated IT person, the Fire Chief is requesting to implement and hire an Informational Technology Specialist (IT) in order to provide the one-on-one working relationship that is professional, provides experience and knowledge, keeps pace with the ever-changing IT world, and provides personal ownership and pride in meeting the district's technology needs of today and tomorrow as we did with Erwin Willis.

ENDSIGHT is to remain our technology service provider until the position can be filled.



### **Informational Technology Analyst (IT):**

Proposed Pay \$98,000.00 - \$120,000.00.

#### **THE POSITION:**

The Informational Technology Specialist (IT) position is non-exempt and will reside within the Memorandum of Understanding for the Employees Association. The position will be under the general supervision of the Fire Chief. The Information Technology Specialist performs a variety of professional, technical, and analytical duties related to the support of district's computer network, hardware and telecommunications systems; provides support to network users; provides recommendations and annual budget projections; performs maintenance and configuration of computer workstations, printers, hubs, switches, routers, and other computer peripherals; and performs related work as required.

#### **ESSENTIAL DUTIES AND RESPONSIBILITIES:**

- Provides information systems support for District computer systems across multiple platforms and technologies.
- Installs and maintains computer system hardware and software.
- Provides prompt technical assistance and troubleshooting support to system users.
- Performs systems analysis duties in design, development, implementation, and maintenance of information systems including hardware and software applications.
- Ensures system functionality, and security.
- Evaluates new software/hardware and makes recommendations for current and future systems development.
- Participates in the evaluation and testing of system upgrades.
- Manages file management systems, and as appropriate migrates system into and manages cloud-based services.
- Provides support for onsite networks including but not limited to routers and cable

- management. Ensures and enhances operability within all district facilities.
- Monitors all systems performance to ensure optimal operation. This includes network performance, troubleshooting network problems and ensuring performance in coordination with vendors and staff.
  - Creates and modifies user accounts, maintains electronic access, maintains file servers both local and cloud based, resets user passwords, grants, or revokes system access, identifies unauthorized access and potential security risks maintaining system security.
  - Responds to user requests for assistance with system operations and technical advice.
  - Coordinates necessary repairs and maintenance with vendors both internal and external.
  - Performs duties in support of district's telecom services including voice, data, cellular.
  - Attends and participates in professional group meetings and coordination.
  - Composes correspondence and other documents/reports as related to function. Ensures documents are sound for local distribution.
  - Assures project deadlines are met. Promptly assists department personnel in their technical requests and needs.
  - Prepares and presents reports based on a variety of information and technology subjects within scope of responsibility.
  - Manages and maintains hardware/software budget for District information technology and telecommunications systems.
  - Stays informed of new trends and innovation in the field of information systems. Recommends and implements new technologies into operation as necessary.
  - Performs other duties as assigned.

**MINIMUM QUALIFICATIONS:**

Any combination of education, training, and experience which demonstrates the ability to perform the duties of this classification. An example would be:

- **EDUCATION:** A Bachelor's degree or higher in computer science, information systems, data processing or a related field, AND

- **EXPERIENCE:** Three (3) years of recent, increasingly responsible experience performing systems and network administration.

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# STAFF REPORT

NO. 24-10

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**TO:** BOARD OF DIRECTORS AND FIRE CHIEF  
**FROM:** BURGEN HAVENS, FINANCE MANAGER  
**SUBJECT:** AWARD CONTRACT FOR AUDITOR  
**DATE:** MARCH 20, 2024

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**RECOMMENDATION:**

The Finance Manger recommends Board approval to have the Fire Chief award and execute the contract for the FY2024-FY2026 Auditor to complete the fire district annual audit.

**BACKGROUND:**

The fire district contracted with The PUN Group for a 3-year contract and approved two one-year extensions for a total of five years of service for the district. The district does have the option to authorize one more extension to a maximum of six years with the PUN Group per Government Code Section 12410.6(b). However, staff made the decision in the best interest of the district, to create a "Request for Proposal" (RFP) and seek out other options for auditors.

**CURRENTLY:**

Staff published the "Request for Proposal" (RFP) for auditor services and received four responses before the deadline of February 28, 2024, at 3:00 PM (PST). Staff has evaluated the responses and recommends awarding Nigro & Nigro the contract based on experience with special districts, knowledge of our fire district from prior contractual services, and the financial competitiveness in their response to the RFP.

| Project                            | Annual Budget Item | Total:      |
|------------------------------------|--------------------|-------------|
| 3-year Contract with Nigro & Nigro | \$ 18,000.00/ year | \$54,000.00 |



**TECHNICAL PROPOSAL  
FOR  
PROFESSIONAL AUDITING SERVICES  
Rancho Santa Fe Fire Protection District**

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



***Respectfully Submitted on February 27, 2024 by:***

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

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

*Let's Work Together!*



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

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February 27, 2024

Ms. Burgen Havens, Finance Manager  
Rancho Santa Fe Fire Protection District  
PO Box 410  
Rancho Santa Fe, CA 92067

Dear Ms. Havens

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

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

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

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

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

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

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

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

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

Sincerely,



Paul J. Kaymark, CPA  
Audit Services Partner



## LICENSE TO PRACTICE IN CALIFORNIA

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

## PROFILE OF THE FIRM

### Statement of Independence

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

### Experience

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

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

Areas of specialization include:

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

# PROFILE OF THE FIRM (CONTINUED)

## Size of Our Firm

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

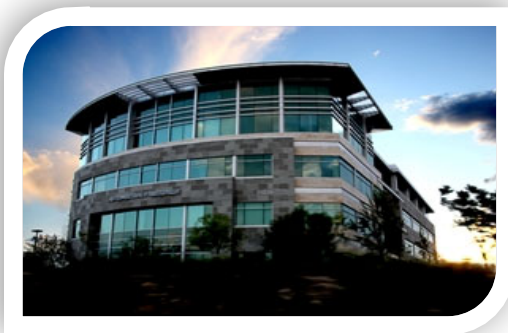
| Position              | Number of Employees | Number of Licensed CPA's |
|-----------------------|---------------------|--------------------------|
| <b>Partner*</b>       | 7                   | 7                        |
| <b>Senior Manager</b> | 1                   | 1                        |
|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

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

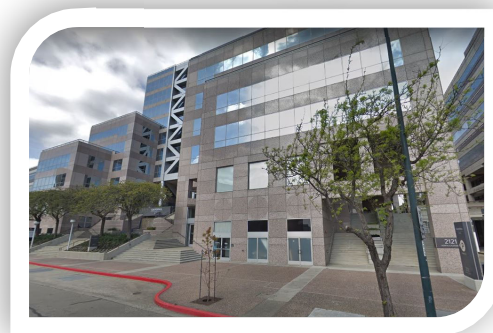
## Size and Location of Offices

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

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



MURRIETA OFFICE



WALNUT CREEK OFFICE

## Range of Activities Performed

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

## PROFILE OF THE FIRM (CONTINUED)

### Peer Review

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

### Meet Your Audit Leadership Team

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

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



# Paul J. Kaymark, CPA

## Lead Audit Partner

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

### Audit Services:

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

### Consulting Services:

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

### Special District Accounting:

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

### Financial Reporting:

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

### Some Agencies Served:

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



**California Special Districts Association**  
*Districts Stronger Together*

CSDA Workshop Speaker



### Education:

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

### Licenses and Certifications:

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

### Professional Affiliations:

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

### Continuing Education:

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

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



|  |
|--|
| <b>Water and Wastewater Clients Audited and/or Consulted With Over My Career</b> |
|--|

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**Water and Wastewater**

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

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**Water and Wastewater, continued**

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

# Peter Glenn, CPA

## Audit Review Partner

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

### Audit Services:

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

### Consulting Services:

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

### Special District Accounting:

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

### Financial Reporting:

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

### Other Agencies Served:

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



### Education:

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

### Licenses and Certifications:

- Certified Public Accountant, California

### Continuing Education:

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



# Jared Solmons, CPA

## Audit Senior Manager

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

### Audit Services:

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

### Consulting Services:

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

### Special District Accounting:

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

### Financial Reporting:

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

### Other Agencies Served:

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



### Education:

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

### Licenses and Certifications:

- Certified Public Accountant, California

### Continuing Education:

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

### Additional Areas:

- Tax preparation
- QuickBooks knowledge

# Stacy Macias, CPA

## Audit Manager

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

### Audit Services:

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

### Consulting Services:

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

### Financial Reporting:

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

### Additional Areas:

- Tax preparation
- QuickBooks knowledge

### Other Agencies Served:

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



### Education:

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

### Licenses and Certifications:

- Certified Public Accountant, California

### Continuing Education:

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

# Anabel Cruz, CPA

## Audit Manager

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

### Audit Services:

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

### Consulting Services:

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

### Financial Reporting:

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

### Other Agencies Served:

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



### Education:

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

### Licenses and Certifications:

- Certified Public Accountant, California

### Continuing Education:

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

# Tyler Cook

## Audit Supervisor

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

### Audit Services:

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

### Consulting Services:

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

### Financial Reporting:

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

### Other Agencies Served:

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



### Education:

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

### Licenses and Certifications:

- CPA License Candidate

### Continuing Education:

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

# Angelina Paunkov

## Audit Senior

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



### Audit Services:

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

### Consulting Services:

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

### Financial Reporting:

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

### Other Agencies Served:

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

### Education:

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

### Licenses and Certifications:

- Certified Public Accountant, California

### Continuing Education:

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



## PROFILE OF THE FIRM (CONTINUED)

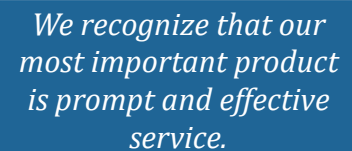
### Training & Resources

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

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

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

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



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

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

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

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

## PROFILE OF THE FIRM (CONTINUED)

### Similar Engagements with Other Special Districts

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

Please contact our clients for a Reference of our services!

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

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

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

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

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

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

ACFR Preparation Clients:

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

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

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

Scotts Valley Water District – Nicolas Kuns, FM (831) 600-1904

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

Other Large Special District Clients:

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

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

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

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

## SCOPE OF THE AUDIT

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

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

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

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

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

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

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

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

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

## SCOPE OF THE AUDIT(CONTINUED)

### Segmentation of Engagement

#### ***STEP 1: Planning***

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

#### ***STEP 2: Interim Field Work***

##### **Internal Control Documentation**

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

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

#### ***STEP 3: Final Fieldwork***

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

##### **Assess Risks and Design Procedures**

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

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

##### **Interim and Year End Testing**

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

#### ***STEP 4: Audit Completion***

##### ***Preparation of Audit Report and Management Letter***

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

## SCOPE OF THE AUDIT (CONTINUED)

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

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

| Date/Segment  | Total Hours     |            |             | Total      |
|---|-----------------|------------|-------------|------------|
|   | Partner/Manager | Supervisor | Staff/Admin |            |
| <b>April/May</b>  |                 |            |             |            |
| Preliminary planning and fieldwork  | 2               | 8          | 10          | 20         |
| <b>May/June</b>   |                 |            |             |            |
| Interim fieldwork   | 12              | 12         | 15          | 39         |
| <b>August/September</b>   |                 |            |             |            |
| Final fieldwork, report preparation, review, finalization, and presentation | 24              | 20         | 15          | 59         |
| <b>Total hours</b>  | <b>38</b>       | <b>40</b>  | <b>40</b>   | <b>118</b> |
| Preliminary planning and fieldwork  | 2               | 8          | 10          | 20         |
| Control   | 12              | 12         | 15          | 39         |
| Substantive   | 12              | 10         | 15          | 37         |
| Reporting   | 12              | 10         | 0           | 22         |
|   | 38              | 40         | 40          | 118        |

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

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

### Type and Extent of Analytical Procedures to be Used

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

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

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

## SPECIFIC AUDIT APPROACH (CONTINUED)

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

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

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

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

### Approach to be Taken in Drawing Audit Samples

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

### Use of Technology/Remote Proficiency

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

### Proposing Firm Warranties

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



Paul J. Kaymark, CPA  
Audit Services Partner

**COST PROPOSAL  
FOR  
PROFESSIONAL AUDITING SERVICES  
Rancho Santa Fe Fire Protection District**

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



***Respectfully Submitted on February 27, 2024 by:***

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

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

# COST PROPOSAL

## Proposed Pricing Per Professional Staff Member

| Professional   | Hours         | Rates     |           |                     | Total |
|--|---------------|-----------|-----------|---------------------|-------|
|  |               | Standard  | Quoted    | Total               |       |
| Partner  | 14.00         | \$ 225.00 | \$ 200.00 | \$ 2,800.00         |       |
| Managers   | 24.00         | 200.00    | 175.00    | 4,200.00            |       |
| Seniors  | 40.00         | 175.00    | 150.00    | 6,000.00            |       |
| Staff Members  | 40.00         | 150.00    | 125.00    | 5,000.00            |       |
| Admin  | -             | 100.00    | 75.00     | -                   |       |
| <b>Subtotal</b>  | <u>118.00</u> |           |           | <u>18,000.00</u>    |       |
| <b>Out-of-Pocket - Included in Rates (We Are Local) Riverside County</b> |               |           |           | <u>-</u>            |       |
| <b>Total Max</b>   |               |           |           | <u>\$ 18,000.00</u> |       |

| Fiscal Year               | FY 2024          | FY 2025          | FY 2026          | Total            |
|---------------------------|------------------|------------------|------------------|------------------|
| District Financials       | \$ 17,500        | \$ 17,500        | \$ 17,500        | \$ 52,500        |
| State Controller's Report | 500              | 500              | 500              | 1,500            |
| <b>Total</b>              | <u>\$ 18,000</u> | <u>\$ 18,000</u> | <u>\$ 18,000</u> | <u>\$ 54,000</u> |

Same Price for FY 2027 to FY 2029

# ADDITIONAL INFORMATION

## Testimonial

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

*Deana Miller  
Accounting Manager  
PolyCera, Inc.*

## Fraud Hotline



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





# **ADDITIONAL DOCUMENTS**



### Report on the Firm's System of Quality Control

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

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

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

#### Firm's Responsibility

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

#### Peer Reviewer's Responsibility

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

#### Required Selections and Considerations

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

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

#### Opinion

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

June 11, 2021



# CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

8/1/2023

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

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

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

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

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

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

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

**CERTIFICATE HOLDER****CANCELLATION**

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

AUTHORIZED REPRESENTATIVE

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