

VISTA FIRE PROTECTION DISTRICT

Board of Directors

AGENDA

Meeting Location

“Smart Space” Office Center
450 South Melrose Drive
Vista, CA 92081



Rescheduled Regular Meeting
Wednesday, November 15, 2023
10:00 A.M.

Americans with Disabilities Act: If you need special assistance to participate in this meeting, please contact the Board Clerk 760-688-7588. Notification 48 hours prior to the meeting will enable the district staff to make reasonable arrangements to assure accessibility to the meeting.

Rules for Addressing 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 act on any matter presented during 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 act on matters of an urgent nature or which require immediate attention.

Agendas: Agenda packets are available for public inspection 72 hours prior to scheduled meetings posted on the District’s website www.vistafireprotectiondistrict.org or by contacting the Clerk of the Board at krannals@vistafpd.org

BUSINESS SESSION – REGULAR AGENDA

1. PLEDGE OF ALLEGIANCE

2. ROLL CALL

3. OPEN DISCUSSION WITH THE BOARD (Public Comment)

The Board invites District residents and others in attendance to address the Board on any matter of public concern related to the District’s business.

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 Continuing Business.

4. CONSENT CALENDAR

a. Board of Directors Minutes

i) **Approve** the Board of Directors minutes of October 11, 2023

b. Payroll Register

Approve Payroll paid on November 7, 2023

\$4,583.34

Approve Payroll Taxes paid on November 7, 2023

\$350.63

\$4,933.97

c. Accounts Payable

Approve Accounts Payable Check 4132 thru 4139 to be paid November 15, 2023

\$225,554.14

Auto withdrawal(s) paid on October 7 – November 7, 2023

\$888.11

\$226,442.25

d. Receive and File – Information

- i) Financial Quarterly Report(s) – Information
 - (1) FY24 Budget to Actual GF – September 30, 2023
 - (2) FY24 Revenue vs. Expenditures FMF – September 30, 2023
 - (3) FY24 Combined Balance Sheet – September 30, 2023
 - (4) Portfolio Summary Report – September 30, 2023
 - Interest Rate Summary
 - ii) Fire Department Reports
 - (1) *Fire Chief*
 - (2) *Fire Marshal*
 - (3) *District Inspector*
 - iii) Administrative Manager’s Report
 - iv) Correspondence
 - (1) None
5. ORAL REPORT(s)
- a. Fire Chief
 - b. Deputy Chief - Administration
 - c. Administrative Manager
 - d. Legal
 - e. Fire Safe Council of Vista - Update
 - f. Board of Directors
6. CONTINUING BUSINESS
- a. Community Wildfire Protection Plan (CWPP)
To review the revised CWPP plan submitted to the Fire Safe Council of San Diego County for approval.
ACTION REQUESTED: [Information](#)
7. NEW BUSINESS
- a. Independent Auditor’s Report FY 2022/2023 (Time Certain: 10:30 am)
The independent auditor Jonathon Abadesco, Fedak & Brown, LLP will make a presentation on the financial status of the Fire District for FY23 and present any findings resulting from the year-end audit to the Board of Directors.
ACTION REQUESTED: [Accept](#)
 - b. Purchasing Policy
To discuss and/or approve a new Purchasing and Contracting Policy:
 - 1) Policy No. 4020 – Purchasing & Contracting Policy
[Staff report 23-19](#)
ACTION REQUESTED: [Approve](#)
 - c. Contract Renewal – Landscaping Contract
To discuss and/or approve the Agreement Between the Vista Fire Protection District and Aztec Landscaping, Inc. for Emergency Access Road Maintenance, Weed Abatement, and As Needed Services. [Staff Report 23-20](#)
ACTION REQUESTED: [Approve](#)

d. Board of Directors Meeting Calendar

To discuss and confirm the CY23 meeting schedule. [Staff Report 23-21](#)

ACTION REQUESTED: **Confirm dates and/or modify board meeting schedule, if necessary**

e. Board of Directors/Staff Workshop

To discuss and/or schedule a workshop to discuss staff roles and responsibilities, and the strategic direction of the District.

ACTION REQUESTED: **Schedule board workshop date. Note, this is a special meeting.**

f. City of Vista Fire Department – Mission Statement

To discuss the updated Mission Statement.

ACTION REQUESTED: **Information**

g. Training – Certificate of Achievement in Fire District Leadership

To select any/or all board members and/or staff interesting in attending the training scheduled for December 8 & 9, at San Miguel Fire & Rescue Fire Station No. 15.

ACTION REQUESTED: **Identify participants to register for the training by November 29, 2023.**

8. DIRECTORS' ANNOUNCEMENTS & WRITTEN COMMUNICATIONS

Directors are invited to make announcements and share written communications.

9. ADJOURNMENT



VISTA FIRE PROTECTION DISTRICT
Board of Directors
Regular Meeting Agenda
Wednesday, November 15, 2023 10:00 am PT

CERTIFICATION OF POSTING

I certify that on November 11, 2023 a copy of the foregoing agenda was posted on the District's website and near the meeting place of the Board of Directors of Vista 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 Vista, California on November 11, 2023



Karlena Rannals
Board Clerk



VISTA FIRE PROTECTION DISTRICT
Regular Board of Directors Meeting
Minutes – October 11, 2023

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.

REGULAR AGENDA

President Elliott called to order the regular meeting of the Vista Fire Protection District Board of Directors at 10:00 AM at the “Smart Space” conference room located at 450 South Melrose Drive, Vista CA.

1. Pledge of Allegiance

Administrative Manager Rannals led the assembly in the Pledge of Allegiance.

2. Roll

Directors Present: Elliott, Fougner, Miller, Ploetz

Directors Absent: Gomez

Staff Present: Karlena Rannals, Administrative Manager; Robbie Ford, Deputy Chief, and Kalli Sarkin, Legal Counsel

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

MOTION BY DIRECTOR PLOETZ, SECOND BY DIRECTOR MILLER, and CARRIED 4 AYES; 0 NOES; 1 ABSENT; 0 ABSTAIN to waive reading in full of all resolutions and/or ordinances.

4. Open Discussion with the Board (Public Comment)

Chase O’Farrell, Policy Advisor to Supervisor Jim Desmond, Fifth District summarized his roles and responsibilities for the Supervisor. He informed the Board that the Supervisor’s is available to assist should a need arise.

5. Consent Calendar

MOTION BY DIRECTOR PLOETZ, SECOND BY DIRECTOR FOUIGNER, CARRIED 4 AYES; 0 NOES; 1 ABSENT; 0 ABSTAIN to approve the consent calendar as submitted:

a. *Board of Directors Minutes*

1. Board of Directors minutes September 20, 2023

b. *Payroll Register*

1. Payroll paid on October 7, 2023	\$5,983.34
2. Payroll taxes paid on October 7, 2023	\$ <u>457.73</u>
Total	\$6,441.07

c. *Accounts Payable*

1. Accounts Payable Check 4123 thru 4130 paid October 11, 2023	\$23,196.81
2. Auto withdrawal(s) paid on September 8 – October 6, 2023	<u>901.95</u>
Total	\$24,098.76

d. *Receive and File*

- i) Fire Department Reports
 - (1) Deputy Chief – Administration
 - (2) Fire Marshal

(3) *District Fire Inspector*

- ii) Administrative Manager's Report
- iii) Correspondence - Incoming
 - (1) Jim Desmond, Supervisor Fifth District

6. Oral Report(s)

- a. *Fire Chief* – Chief Washington was not in attendance.
- b. *Deputy Chief – Administration*: Deputy Chief Ford reported the following:
 - 1. An all-hands fire department meeting was held October 3rd with Chief Washington who shared his vision for the City and District. He conveyed his appreciation to President Elliott and Ms. Rannals for attending the meeting representing the District. Several changes have occurred that include, Chief Ford is reassigned to serve as the Operations Chief. He will continue the responsibility and oversight for the reconstruction of fire station 3; Chief Davidson has been reassigned to Deputy Chief Administration that includes the Fire Prevention staff. He will serve as the new point of contact between the Fire Department and District.; Battalion Chief Steve Wecklich has been promoted to Division Chief and will oversee the Emergency Services Section which includes the implementation of the new BLS ambulances.
 - 2. The CWPP rewrite is complete, however; they are still waiting on the maps.
 - 3. The barrel lock was installed at the gate on El Paso Alto.
 - 4. The 1st BLS ambulance will start October 23.
 - 5. The Fire Chief interviewed eleven Firefighter/Paramedics. All new hires are scheduled to begin a 6-week academy in January.
 - 6. October is breast cancer awareness month, and all personnel are supporting the cause thru wearing "awareness" t-shirts and pins.
 - 7. All in attendance were invited to the Open House at Fire Station 1 on October 14, 2023. This is in observance of Fire Prevention Week.
- c. *Administrative Manager – Ms. Rannals*: She reminded the board that the November 8 regular meeting was rescheduled to November 15. Planned for the November meeting will be the meeting calendar for 2024. She informed the Board that she will be out of town from November 4 – 8, 2023 attending the Board Secretary/Clerk Conference sponsored by California Special Districts Association.
- d. *Legal – Ms. Sarkin* – she reminded the Board that direction was given to Mr. Pfister to write a letter to Anchor Point conveying their dissatisfaction with the final product delivered for the Community Wildfire Protection Plan (CWPP), since it was not delivered in the acceptable template by CalFire. A letter was mailed with a check in the amount of \$12,500 to settle the dispute. Ms. Rannals reported to legal counsel, that the check cleared the bank on September 22, 2023. While there is no guarantee that Anchor Point will continue to pursue the balance owed, they believe at this time the matter is closed.
- e. *Fire Safe Council of Vista – Update*: Director Gomez was unable to attend, however, Ms. Rannals read his report submitted that included:
 - 1. the first meeting held September 19th
 - 2. He is working to recruit more residents to join the Council

3. He is working with the city on a booth at Día De Los Muertos at Rancho Guajome Adobe that will include the purchase of shirts and a banner for branding
4. They had to reschedule the Fire Sprinkler appointment

f. *Board of Directors*

1. Miller: expressed his appreciation for his “ride along” with Inspector Kozakiewicz. He also suggested that the inspector conduct an “on-site” visit at the quarry.
2. Ploetz: expressed his appreciation for the effort and completion of the barrel lock assembly. He also had a conversation with Emergency Manager Ed Kramer about the CWPP. He doesn’t understand why it is taking so long to get the maps. He also inquired about the timing of when the roads that CalFire has included in the maps to be cleared. Chief Ford will follow-up on both items.

7. Continuing Business

a. *Contract with FireStats*

Deputy Chief Ford summarized his staff report. He reminded the board members a vacancy still exists at NorthComm which provides the statistical data. He did note that someone has been hired, but has not started their position. Also, he stated that at the July meeting it was determined that there is a data analysis difference between the professional statistician and the report prepared by fire department staff.

Director Fougner requested that Fire Stats quarterly report focus on his objective of ensuring the accuracy of the Department’s performance reports. He further elaborated that the Department’s “monthly report” has been honed over for a period of many years, to provide a simple analysis of the Department’s response times as compared with the contract’s standards. Specifically, the most valuable information in those monthly reports are the two charts which summarize the data and he requests that they be replicated all reports from Fire Stats. The goal is to increase the Board’s confidence in the accuracy of the data they are being given.

During extended discussion, Director Fougner emphasized we are not asking Fire Stats to determine contract compliance. That is the Board’s responsibility. However, what we are asking is for accurate data so the Board can make that determination.

Director Miller stated that since the inception of the contract, the question is 1) how do we evaluate; and 2) are the terms of the contract being met?

Deputy Chief Ford responded to questions from the board. At the conclusion of the discussion, direction was given to staff:

1. Ask FireStats that if they are retained for reporting, can the current template be used to provide a quarterly report? This will preserve the continuity that the format reflects.
2. Ask FireStats to prepare an annual report in person.
3. Ask FireStats, from their professional expertise, what else should the board be looking at?
4. Inform FireStats that the board is interested in trends, specifically long-term trends.

There was no action taken by the Board, as they agreed to defer any further discussion or action on this matter to the regular board meeting scheduled for December 13, 2023.

8. New Business

a. *Investment Policy*

Ms. Rannals summarized the staff report requesting approval of Policy No. 4010 – Investment of District Funds and adopting Resolution No. 2023-10.

She reported that California Government Code §53646 governs that the District has a Policy that governs the investment of surplus funds for purposes of generating investment income for the District. And, it is required that the Board to periodically review and approve amendments to the Policy so that it reflects and responds to the changing economic and investment market. The last comprehensive review of the District’s Policy was conducted in 2011. She also reported that she had discussed and reviewed with President Elliott, as he is assigned to the finance ad hoc committee.

MOTION BY DIRECTOR PLOETZ, SECOND BY DIRECTOR FOUNGNER, and ADOPTED Resolution No. 2023-10 *entitled* a Resolution of the Board of Directors of the Vista Fire Protection District Amending the Investment of District Funds Policy and incorporating Policy No. 4010 – Investment of District Funds as Exhibit A on the following roll call vote:

AYES:	Elliott, Fougner, Miller, Ploetz
NOES:	None
ABSENT:	Gomez
ABSTAIN:	None

9. DIRECTORS’ ANNOUNCEMENTS & WRITTEN COMMUNICATIONS

a. None

10. Adjournment

President Elliott adjourned the meeting at 11:43 pm.


Karlana Rannals
Board Clerk

James F. Elliott
President

VISTA FIRE PROTECTION DISTRICT
PAYROLL REGISTER - October (Paid 11/07/23)

Payment No.	Name	Gross
Direct Deposit	Rannals, Karlana	\$ 4,583.34
		<u>\$ 4,583.34</u>
	Employer Payroll Taxes	
	Federal (Social Security/Medicare)	\$ 350.63
	State	<u>\$ -</u>
		<u><u>\$ 4,933.97</u></u>

VISTA FIRE PROTECTION DISTRICT
ACCOUNTS PAYABLE
November 15, 2023

Check #	PAYEE & ADDRESS	DESCRIPTION	AMOUNT
Auto Withdrawal	SmartSpace Vista (c/o SVN Vanguard) 4455 Murphy Canyon Road, Ste 200 San Diego, CA 92123	Space Rent - November 2023 <i>Paid 11-03-2023</i>	\$802.95
Auto Withdrawal	ADP, Inc.	October Payroll Fee <i>Paid on 11-07-2023</i>	\$85.16
		Accounts Payable (Auto withdrawal)	\$888.11
4132	AZTEC LANDSCAPING 7980 Lemon Grove Way Lemon Grove, Ca 91945	Emergency Access Roads, Invoice # L3640, October 2023	\$2,082.00
4133	CJ Brown & Company CPAs 10805 Holder St, Ste 150 Cypress, CA 90630	Progress billing - FY23 Audit	\$785.00
4134	CA SPECIAL DISTRICTS ASSOCIATION 1112 I Street, Ste 200 Sacramento, CA 95814	2024 CSDA Membership Renewal	\$1,285.00
4135	CITY OF VISTA	Property Tax Revenue #3	\$49,204.74
4135	CITY OF VISTA	Fire Inspector - October 2023	\$5,187.63
4135	CITY OF VISTA 200 Civic Center Drive Vista, CA 92084	Property Tax Revenue #4	\$164,335.41
4136	RANNALS, Karlena	Out of Pocket Expenses (Oct 1 - 31, 2023)	\$814.50
4137	RGM CONSULTING 815 Sierra Verde Dr. Vista, CA 92084	Monthly Maintenance (Nov 2023) Inv # 7195	\$150.00
4138	STREAMLINE P.O. Box 207561 Dallas, TX 75320-7561	Monthly Billing for Webhosting Invoice # 67009CA4-0036	\$84.00
4139	WHITE AND BRIGHT 970 Canterbury Place Escondido, CA 92025	Legal Fees - District Business Invoice #11432 (Oct 2023)	\$1,625.86
		Accounts Payable (Checks)	\$225,554.14
	PAYROLL:		
	See Payroll Register	Employee & Directors	\$4,583.34
	U.S. TREASURY (PAYROLL TAX)	FEDERAL FORM 941-EFT VIA EFTPS-DEPOSIT	\$350.63
		August Payroll Total	\$4,933.97
		Total District Expenses - November 2023	\$231,376.22
	Director		14-Nov-23
			
	Administrative Manager		11-Nov-23

**Accounts Payable
Certification**

Vista Fire Protection District
450 S. Melrose Dr., Ste 105
Vista, CA 92081

CERTIFICATION FOR PAYMENT NO. TA#3

CONSULTANT/VENDOR:
City of Vista

BILLING PERIOD:

ADDRESS: 200 Civic Center Drive, Vista, CA 92084

ACCOUNT No.:

DESCRIPTION: Tax Apportionment #3

STATEMENT OF PAYMENT

				Apportionment of Fee	FEE PAYABLE
Gross Tax Apportionment	100%	\$	54,671.93	0%	\$ -
Less Interest Allocation	100%	\$	-	0%	\$ -
Tax Apportionment	100%	\$	54,671.93	90%	<u>\$ 49,204.74</u>
Invoice Billed #:					\$ 49,204.74
Discrepancy					<u>\$ (0.00)</u>



Certified by: Karlana Rannals, Administrative Manager

10/10/2023

Date



**Accounts Payable
Certification**

Vista Fire Protection District
450 S. Melrose Dr., Ste 105
Vista, CA 92081

CERTIFICATION FOR PAYMENT NO. TA#4

CONSULTANT/VENDOR:
City of Vista

BILLING PERIOD:

ADDRESS: 200 Civic Center Drive, Vista, CA 92084

ACCOUNT No.:

DESCRIPTION: Tax Apportionment #4

STATEMENT OF PAYMENT

				Apportionment of Fee	FEE PAYABLE
Gross Tax Apportionment	100%	\$	182,594.90	0%	\$ -
Less Interest Allocation	100%	\$	-	0%	\$ -
Tax Apportionment	100%	\$	182,594.90	90%	<u>\$ 164,335.41</u>
Invoice Billed #: 24942					\$ 164,335.41
Discrepancy					<u>\$ -</u>



Certified by: Karlana Rannals, Administrative Manager

11/11/2023

Date



VISTA FIRE PROTECTION DISTRICT (FY)

10/19/23

Budget vs. Actual

Accrual Basis

July through September 2023

	<u>Jul - Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Fees & Assessments	10,813.78	30,000.00	-19,186.22	36.0%
Grants	0.00	192,000.00	-192,000.00	0.0%
Interest (All)	38,752.38	222,984.00	-184,231.62	17.4%
Other Income	12,300.00	0.00	12,300.00	100.0%
Property Tax	94,570.68	4,535,106.00	-4,440,535.32	2.1%
Total Income	<u>156,436.84</u>	<u>4,980,090.00</u>	<u>-4,823,653.16</u>	<u>3.1%</u>
Gross Profit	156,436.84	4,980,090.00	-4,823,653.16	3.1%
Expense				
Administrative	13,560.96	57,100.00	-43,539.04	23.7%
Apparel (Logowear)	0.00	2,000.00	-2,000.00	0.0%
Computer/Software	1,621.24	5,000.00	-3,378.76	32.4%
Contractual Services	5,000.00	12,000.00	-7,000.00	41.7%
Fees	2,148.44	57,300.00	-55,151.56	3.7%
Fire Prevention	11,644.18	86,000.00	-74,355.82	13.5%
Fire/EMS Services	85,113.61	4,081,600.00	-3,996,486.39	2.1%
Grant(s)	750.00	197,000.00	-196,250.00	0.4%
Hydrant Maintenance	2,835.00	33,383.00	-30,548.00	8.5%
Information Technology	702.00	10,500.00	-9,798.00	6.7%
Insurance	4,242.48	3,727.00	515.48	113.8%
Maintenance & Repair	6,246.00	38,500.00	-32,254.00	16.2%
Meeting/Meals	35.31	1,500.00	-1,464.69	2.4%
Micellaneous	-0.01	2,000.00	-2,000.01	-0.0%
Office Rental	2,400.00	10,200.00	-7,800.00	23.5%
Personnel	16,309.01	67,300.00	-50,990.99	24.2%
Personnel-Employee Benefit(s)	150.00	600.00	-450.00	25.0%
Repair & Upgrades	0.00	6,000.00	-6,000.00	0.0%
Special Projects	0.00	10,000.00	-10,000.00	0.0%
Supplies	118.67	3,150.00	-3,031.33	3.8%
Taxes	0.00	0.00	0.00	0.0%
Training	625.00	25,500.00	-24,875.00	2.5%
66900 · Reconciliation Discrepancies	0.03	0.00	0.03	100.0%
999 · PY Expenses	0.00	0.00	0.00	0.0%
Total Expense	<u>153,501.92</u>	<u>4,710,360.00</u>	<u>-4,556,858.08</u>	<u>3.3%</u>
Net Ordinary Income	2,934.92	269,730.00	-266,795.08	1.1%

VISTA FIRE PROTECTION DISTRICT (FY)

Budget vs. Actual

July through September 2023

	<u>Jul - Sep 23</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Other Income/Expense				
Other Expense				
Depreciation	4,404.75	17,619.00	-13,214.25	25.0%
Total Other Expense	4,404.75	17,619.00	-13,214.25	25.0%
Net Other Income	-4,404.75	-17,619.00	13,214.25	25.0%
Net Income	<u>-1,469.83</u>	<u>252,111.00</u>	<u>-253,580.83</u>	<u>-0.6%</u>

VISTA FIRE PROTECTION DISTRICT (FY)
Profit & Loss Budget vs. Actual
 July 2023 through June 2024

	<u>Jul '23 - Jun 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
505 · Fire Mitigation Revenue	54,659.24	98,404.00	-43,744.76	55.5%
516 · Interest - FMIT	0.00	0.00	0.00	0.0%
Total Income	<u>54,659.24</u>	<u>98,404.00</u>	<u>-43,744.76</u>	<u>55.5%</u>
Gross Profit	54,659.24	98,404.00	-43,744.76	55.5%
Expense				
674 · Fire & Emergency Med. Svcs-FMIT	0.00	225,827.00	-225,827.00	0.0%
Total Expense	<u>0.00</u>	<u>225,827.00</u>	<u>-225,827.00</u>	<u>0.0%</u>
Net Ordinary Income	54,659.24	-127,423.00	182,082.24	-42.9%
Other Income/Expense				
Other Income				
869 · Gain/Loss Valuation Change-FMIT	13,146.86	0.00	13,146.86	100.0%
Total Other Income	<u>13,146.86</u>	<u>0.00</u>	<u>13,146.86</u>	<u>100.0%</u>
Net Other Income	13,146.86	0.00	13,146.86	100.0%
Net Income	<u><u>67,806.10</u></u>	<u><u>-127,423.00</u></u>	<u><u>195,229.10</u></u>	<u><u>-53.2%</u></u>

Combined Balance Sheet

Sep 30, 2023

GENERAL FUND		FIRE MITIGATION FUND		TOTAL
	Sep 30, 23		Sep 30, 23	Sep 30, 23
ASSETS		ASSETS		
Current Assets		Current Assets		
Checking/Savings		Checking/Savings		
103 · Wells Fargo Checking	82,528.92			82,528.92
104 · SDCO Investment Pool	5,706,813.82			5,706,813.82
109 · Investment - LAIF	<u>925,426.08</u>	106 · Cash in Treasury Fire Mitigation	258,968.71	<u>258,968.71</u>
Total Checking/Savings	<u>6,714,768.82</u>	Total Checking/Savings	258,968.71	6,973,737.53
Accounts Receivable				
11000 · Accounts Receivable	<u>8,111.30</u>			8,111.30
Total Accounts Receivable	8,111.30			
Other Current Assets		Other Current Assets		
111 · California Asset Management Pro	259,060.58			259,060.58
113 · California Bank & Trust Wealth	5,803,334.95			5,803,334.95
120 · Prepaid Expenses	0.00	115 · Fees Receivable - FMF	54,659.25	54,659.25
132 · Accrued Interest Receivable	11,633.18	133 · Accrued Int Receivable-FMIT	117.08	11,750.26
139 · Security Deposit	<u>800.00</u>			<u>800.00</u>
Total Other Current Assets	<u>6,074,828.71</u>	Total Total Other Current Assets	<u>54,776.33</u>	<u>6,129,605.04</u>
Total Current Assets	<u>12,797,708.83</u>	TOTAL ASSETS	<u>313,745.04</u>	<u>13,111,453.87</u>
TOTAL CASH ASSETS	<u>12,797,708.83</u>		<u>313,745.04</u>	<u>13,111,453.87</u>
LIABILITIES		LIABILITIES		
Liabilities		Current Liabilities		
Current Liabilities		Accounts Payable		
Accounts Payable		20000 · *Accounts Payable	0.00	9,561.06
20000 · *Accounts Payable	<u>9,561.06</u>		0.00	<u>0.00</u>
Total Accounts Payable	9,561.06	Other Current Liabilities		
Other Current Liabilities		210 · Accounts Payable	0.00	0.00
210 · Accounts Payable	0.00	220 · Salary & Payroll Taxes Payable	<u>0.00</u>	<u>6,441.07</u>
220 · Salary & Payroll Taxes Payable	<u>6,441.07</u>	Total Other Current Liabilities	<u>0.00</u>	<u>6,441.07</u>
Total Other Current Liabilities	<u>6,441.07</u>	Total Current Liabilities	<u>0.00</u>	<u>16,002.13</u>
Total Current Liabilities	<u>16,002.13</u>		0.00	16,002.13
Total Liabilities	16,002.13			
		Total CASH	<u>313,745.04</u>	<u>13,095,451.74</u>
Total CASH	<u>12,781,706.70</u>	TOTAL CASH & LIABILITIES	<u>313,745.04</u>	<u>13,111,453.87</u>
TOTAL CASH & LIABILITIES	<u>12,797,708.83</u>			

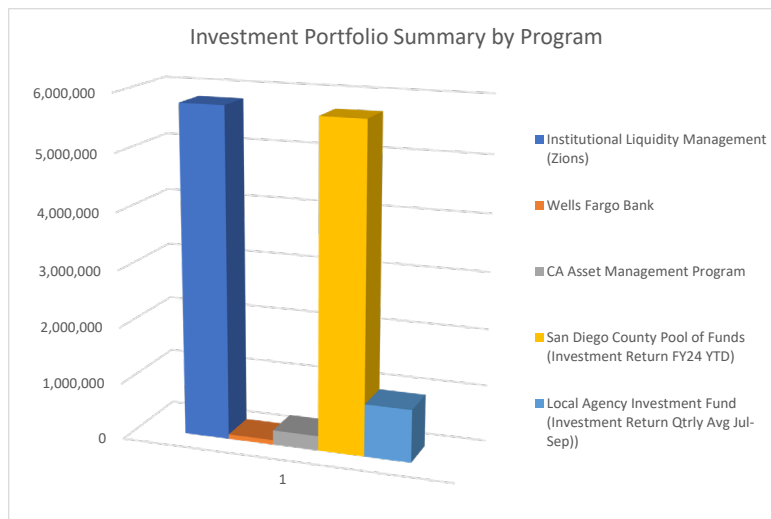
**Vista Fire Protection District Portfolio Summary
September 30, 2023**

Zions - Asset Allocation (Sep 30, 2023)	Security Type	Original Cost /Cash Balance	Trade Date	Final Maturity	Book Yield
Receivable	CASH	8,728.93	---	09/30/2023	0.000
GOLDMAN:FS GOVT INST	MMFUND	159,027.47	09/22/2023	09/30/2023	5.240
FEDERAL HOME LOAN MORTGAGE CORP	AGCY BOND	150,000.00	11/25/2020	11/24/2023	0.320
FEDERAL HOME LOAN BANKS	AGCY BOND	360,000.00	02/09/2022	02/28/2024	2.096
UNITED STATES TREASURY	US GOV	209,398.44	06/29/2021	03/31/2024	0.406
FEDERAL HOME LOAN BANKS	AGCY BOND	350,000.00	07/30/2020	08/05/2024	0.480
FEDERAL FARM CREDIT BANKS FUNDING CORP	AGCY BOND	100,000.00	08/20/2020	08/26/2024	0.420
UNITED STATES TREASURY	US GOV	101,635.62	07/26/2023	08/31/2024	5.413
FEDERAL HOME LOAN BANKS	AGCY BOND	160,000.00	08/31/2022	09/30/2024	4.150
UNITED STATES TREASURY	US GOV	102,700.00	07/26/2023	09/30/2024	5.354
UNITED STATES TREASURY	US GOV	108,723.83	07/26/2023	10/31/2024	5.333
UNITED STATES TREASURY	US GOV	199,975.63	07/27/2023	12/15/2024	5.308
FEDERAL HOME LOAN BANKS	AGCY BOND	250,000.00	05/04/2022	05/23/2025	3.457
FEDERAL FARM CREDIT BANKS FUNDING CORP	AGCY BOND	249,750.00	05/29/2020	05/27/2025	0.750
FEDERAL FARM CREDIT BANKS FUNDING CORP	AGCY BOND	199,950.00	06/17/2020	06/16/2025	0.785
FEDERAL NATIONAL MORTGAGE ASSOCIATION	AGCY BOND	100,000.00	07/31/2020	07/29/2025	0.600
FEDERAL FARM CREDIT BANKS FUNDING CORP	AGCY BOND	249,937.50	07/31/2020	08/04/2025	0.675
FEDERAL FARM CREDIT BANKS FUNDING CORP	AGCY BOND	249,550.00	08/13/2020	08/12/2025	0.607
FEDERAL NATIONAL MORTGAGE ASSOCIATION	AGCY BOND	250,000.00	08/12/2020	08/28/2025	0.625
FEDERAL FARM CREDIT BANKS FUNDING CORP	AGCY BOND	299,850.00	09/18/2020	09/16/2025	0.560
Citibank, N.A.	CD	249,750.00	09/21/2023	09/29/2025	5.353
FEDERAL NATIONAL MORTGAGE ASSOCIATION	AGCY BOND	199,900.00	10/30/2020	10/20/2025	0.590
FEDERAL NATIONAL MORTGAGE ASSOCIATION	AGCY BOND	250,000.00	10/27/2020	10/29/2025	0.600
West Town Bank & Trust	CD	245,000.00	10/23/2020	10/30/2025	0.500
FEDERAL HOME LOAN MORTGAGE CORP	AGCY BOND	500,000.00	10/23/2020	11/10/2025	0.610
FEDERAL HOME LOAN BANKS	AGCY BOND	100,000.00	08/10/2021	08/24/2026	1.100
FEDERAL HOME LOAN BANKS	AGCY BOND	390,000.00	02/07/2023	02/23/2028	5.000
Institutional Liquidity Management (Zions)	---	5,793,877.42	---	06/01/2025	1.963

CASH (09/30/2023)	Current Interest Rate
Interest Receivable	11,633
Accounts Receivable	4,014
Wells Fargo Bank	82,529
CA Asset Management Program	259,061
San Diego County Pool of Funds (Investment Return FY24 YTD)	5,706,814
Local Agency Investment Fund (Investment Return Qtrly Avg Jul-Sep)	925,426
Total Cash	6,989,476
Accounts Payable Due 09/30/2023	9,561
Net Cash	6,979,915

Net Investments Available

Restricted Cash	
San Diego County Pool of Funds (Fire Mitigation Fund)	<u>313,745</u>



TO: BOARD OF DIRECTORS
FROM: GERARD WASHINGTON, FIRE CHIEF
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE CHIEF’S REPORT
DATE: November 2, 2023



Monthly Activity Summary (October 1 – October 31, 2023)

The following highlights the work activities or significant events for the reporting period:

1. Board presentation on emergency access roads—who opens the gates in the event of an emergency: this will be addressed in December.
2. Focused discussion on the role and responsibilities for Fire Inspector position: we will do a workshop in January about this.
3. City of Vista will hold an employee all-hands meeting on Thursday 11/16/23; one session at 8:30 a.m. and one session at 10:00 a.m.
4. Ed Kramer and John Ploetz completed the draft CWPP. Cal Fire is adding maps to the draft, and when added, the CWPP will be submitted to the State of California.
5. New EMTs have been hired, finished orientation, and are doing ride-along. Units are expected to be in service for the first day on Saturday 11/4/23, located at Station 5.
6. Sent resources to Riverside County for the Highland Fire.
7. The new E121 was damaged by Oceanside Fire Department while at an Oceanside fire and is up for repairs.
8. Seven firefighter/paramedics' are headed into backgrounds. We currently have 10 vacancies.
9. Steve Wecklich was promoted to Division Chief, and Emily Downing was promoted to Battalion Chief.
10. Firefighters are completing Confined Space Training this month and North Zone Rope Rescue Training. The next North Zone training is Confined Space.
11. Monthly statistical reports—Tableau (the statistical repository we use) had not been updated since early May. They have hired a person, but they are learning the program and redesigning the reports.
12. There was one structure fire with a fatality under investigation with SDSO Bomb/Arson and homicide.
13. FireStats has provided a quote for quarterly and annual fire district statistics.
14. Chief Washington requests that the board meeting time is moved to 1:00 p.m.

TO: BOARD OF DIRECTORS
FROM: MARK VIEROW, FIRE MARSHAL
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE MARSHAL
DATE: November 1, 2023



Monthly Activity Summary (October 1-31, 2023)

The following highlights the work activities for the reporting period:

1. Projects:
 - Silverado – Multifamily, 425 block of Smilax
15 buildings, 14 complete

 - Bonsall Oaks, Gopher Canyon Rd
3 Models, 3 Community Buildings
No Change
2. Plan checks and construction inspections continue.
 - 11 plan checks
 - 8 construction inspections
3. Inspector Kozakiewicz and Fire Marshal Vierow met with Director Gomez to go over ways to resolve the issues with the residential fire sprinkler systems in the Vista Valley Country Club.
4. Attended the County Fire Marshal meeting.

TO: BOARD OF DIRECTORS
FROM: James Kozakiewicz, Fire Inspector
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE
DATE: November 1, 2023



Monthly Activity Summary (October 1 – November 1, 2023)

The following highlights the work activities for the reporting period:

1. Evaluated all emergency roads on 11/1/2023.
2. House fire on 10/27/2023 located at 117 Palmyra Drive. San Diego County Sheriff Bomb Arson led the investigation. Fire undetermined pending further investigation.
3. Vegetation fire on 10/29/2023 located near 2203 Loveeny Lane. Cal Fire E3397 reported the fire as palm tree and debris underneath.
4. Weed abatement has moved to forced abatement. Properties located in the VFPD are 2918 Fairview Drive and 1540 Cleveland Trail.
5. Inspector Kozakiewicz attended offsite training, Interview & Interrogation, which was instructed by Behavior Analysis Training Institute. This is a required training to open the CSFM Fire Investigator Task Book.

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: MONTHLY ACTIVITY REPORT - ADMINISTRATION
DATE: NOVEMBER 3, 2023



Activity Summary (October 1 – 31, 2023)

The following highlights my work activities for the reporting period:

1. Attended Vista Fire Department “all hands” meeting with President Elliott
2. Prepared agenda items and supporting reports for October 11 Board of Directors meeting
3. Met October 10 (in person) with Chief Washington
4. Attended October 11 Board of Directors meeting
5. Attended October 18 SDCFCA – Admin Section Meeting hosted by Escondido Fire Department
6. Reviewed year-end FY23 audit report
7. Met October 25 (via Zoom) with Jonathan Abadesco (CJ Brown & Company CPAs) with President Elliott to review FY23 financial statements
8. Participated October 26 (via Zoom) 2023 Board Secretary/Clerk First Time Attendee webinar
9. Prepared agenda items and supporting reports for November 15 Board of Directors meeting
10. Met September 14 with Jim Desmond, Supervisor, Fifth District (in person)
11. Researched and proposed updated purchasing policy

The highlights do not include emails, phone calls, and other requests for review/comments on district topics.

Future Activity

1. Board Policies
2. Website Refresh
3. Continue reorganization of files

Vista Fire Safe Council | 2023

Community Wildfire Protection Plan



S a n D i e g o C o u n t y



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PREFACE: WHAT IS A COMMUNITY WILDFIRE PROTECTION PLAN (CWPP)

The Community Wildfire Protection Plan (CWPP) is a blueprint for preparedness at the neighborhood level. It organizes the community's efforts to protect itself against wildfire, and to empower citizens to move in a cohesive, common direction. The goals and objectives of the Vista Fire Safe Council (FSC) CWPP were developed collaboratively by members of the community, federal, state, and local management agencies. The primary goal of the FSC includes aligning the plan with the with the local fire agency's cohesive pre-fire strategy by:

- ❑ Educating homeowners by building an understanding of wildland fire
- ❑ Ensuring defensible space through clearing and structural hardening
- ❑ Safeguarding communities through fuels treatment, and
- ❑ Protecting evacuation corridors.

To accomplish the above, the FSC will:

- ❑ Identify and prioritize areas for hazardous fuel reduction treatment.
- ❑ Recommend the types and methods of treatment that will protect the community.
- ❑ Recommend measures to reduce the ignitability of structures throughout the areas addressed by the plan.

Note: The CWPP is not to be construed as indicative of project “activity” as defined under the “Community Guide to the California Environmental Quality Act, Chapter Three, Projects Subject to CEQA.” Any actual project activities undertaken that meet this definition of project activity and are undertaken by the CWPP participants or agencies listed shall meet with local, state, and federal environmental compliance requirements.

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The Resource Conservation District of Greater San Diego County produced this report in partnership with the San Diego County Fire Safe Council. Funding is provided by a National Fire Plan grant from the Cooperative Fire program of the U.S. Forest Service through the California Fire Safe Council. In accordance with federal law and U.S. Department of Agriculture policy, this institution is prohibited from discriminating on the basis of race, color, national origin, sex, age, or disability.

SECTION I: SNAPSHOT OF THE COMMUNITY

Each community in San Diego County has a unique history and identity. Below is a description of what sets this area apart, including its landscape, preparedness, and firefighting resources.

A. OVERVIEW

- The area of the Vista Fire Safe Council corresponds to that of the Vista Fire Protection District, in north San Diego County. The area is roughly 43 miles north of San Diego, California. The area comprises approximately 20 square miles adjacent to the City of Vista primarily on the east. It is bordered:
 - on the north by the North County Fire Protection District,
 - on the east by the Deer Springs and San Marcos Fire Protection Districts,
 - on the south and west by the City of Carlsbad, and
 - on the northwest by the City of Oceanside.
- The District serves a population of close to 20,000 people. It is characterized by rural and semi-rural residential lots with large to moderate-sized single-family homes, and extensive areas of undeveloped chaparral. Community members enjoy country living in a peaceful and quiet environment with dark night skies. There are no sidewalks and few streetlights.
- There are no public parks in the District and few commercial businesses. There is one school (Hannalei Elementary). The primary land use is rural residential. Cal-A-Vie, a world-class spa, and Vista Valley Country Club with its golf course, are in Gopher Canyon.

B. LANDSCAPE

TOPOGRAPHY

- Topographic features include Gopher Canyon in the northern part of the District, with its seasonal creek that drains into the San Luis Rey River, and Buena Creek in the southern portion, which flows into Agua Hedionda Creek and Lagoon. These are major east-west valleys that each contain County highways identified as evacuation routes. The San Marcos Mountains run generally north to south at the eastern edge of the District and are largely undeveloped.

- Most of the District is within the Inland Foothills Zone of San Diego County, with elevations from 119 feet to 1,671 feet above sea level. Much of the terrain is hilly, providing scenic views that gave the area its name, Rancho Buena Vista, but also has implications for fire activity. Among the significant native shrub species are manzanita, scrub oak, lemonade berry, mountain mahogany, toyon, ceanothus, and chamise. There are many ornamental plantings at residences, as well as family fruit orchards of citrus and avocado trees. The District also contains riparian hardwood ecosystems with coast live oak and varying understory species. Non-native species such as Eucalyptus, Mexican Fan Palm, Pampas Grass, and Giant Reed (*Arundo donax*) have naturalized in riparian areas and vacant lots, where they present a significant fire hazard.

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FIRE HISTORY

- The most impactful North County fires include:
 - The **Dawson** fire (summer of 1983) from the southern area of the City of Vista extending into Carlsbad, consumed approximately 200 acres.
 - The **Gopher Canyon** fire (July 1985) driven by powerful eastly winds, burned over 1000 acres.

- The **Robbie Lane** fire (late 1980s) in Gopher Canyon injured one Deer Springs firefighter.
- The **Harmony Grove** fire (October 1996) south of the District consumed 8600 acres and led to the loss of 60 homes and one life.
- The **Gavlin** fire (February 2002), primarily in Fallbrook to the north of the District, burned 5,763 acres and destroyed 43 houses. (This fire is unusual as it occurred in February.)
- The **Cedar** fire (October 2003), one of the largest wildfires in California history, burned 273,246 acres, destroyed 2820 buildings, and killed 15, including one firefighter. Its advance was stopped prior to it reaching the District.)
- The **Witch Creek** and **Rice** fires (October 2007) affected Escondido and Fallbrook. (Several fires merged burning over 257,000 acres and causing 2 deaths and 55 injuries to firefighters.
- The **Cocos** fire in San Marcos (May 2014), caused by arson, burned 1,995 acres and damaged 40 buildings.
- The **Lilac** fire (December 2017) moved east along Highway 76 and burned 4,100 acres and 114 houses. The fire directly impacted the District through road closures and a major commitment of Vista Fire resources through the incident.
- The **Creek** fire aboard Camp Pendleton (December 2020) burned 4,200 acres west of Fallbrook.

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KEY INFRASTRUCTURE

- Natural riparian areas include seasonal creeks that generally run east to west. The Vista Irrigation District (VID) maintains the 20-million-gallon Pechstein Reservoir that connects to the San Diego Aqueduct and the Vista Flume. This facility is essential to a reliable water supply for the City of Vista and the surrounding area. While VID is the primary source of water, some areas of the Vista Fire Safe Council community are served by Rainbow, Vallecitos, and Oceanside Water Districts.
- As noted above, the primary land use in the area is rural residential, with many houses located in the Wildland-Urban Interface (WUI). Many of these homes are older and insufficiently hardened against a possible wildfire. There are extensive areas of native chaparral that provide protection against erosion and serve as habitat for a variety of species. The chapparal also provides a significant source of fuel for potentially destructive wildfires.

- Overhead power lines are the primary conduit for electrical service in the area, but these lines are vulnerable to treefall and high winds. Another vulnerability exists because the major roads in the area are two-lanes only and were engineered and built when the population was much smaller. Despite the rural nature of the area, there are heavy rush-hour traffic delays during the morning and evening commuting hours. Traffic on these roads has a major impact on fire department response times.
- There are a few areas of level open space, such as at Hannalei School and Vista Valley Country Club's golf course, that could be developed as Temporary Refuge Areas (TRAs). The Vista Fire Protection District has created a network of emergency access roads in the back country that could serve as evacuation routes and provide access for firefighters. These roads require ongoing maintenance.

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MAPS

- Using existing technology and local expertise, the sponsors of this CWPP have included a series of maps depicting the site and situation of the Vista Fire Safe Council Community ([Appendix B](#)). The following maps are visual aids from which the Vista Fire Safe Council and community members can assess and make recommendations:

1. [Area Communities Map](#)
2. [Fire Hazard Severity map](#)
3. [Fire History \(1910-present\)](#)
4. [Evacuation Map](#)

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C. FIREFIGHTING RESOURCES

The Vista Fire Protection District has a long-term contract with the City of Vista to provide fire and emergency services within the District until the year 2056. Additionally, as a State Responsibility Area (SRA), the District has a relationship with CAL FIRE/San Diego County Fire Authority. The Vista Fire Department is a modern, professional, suburban department that supports six stations. These stations provide primary coverage to the District. When needed, Vista Fire receives mutual aid from neighboring agencies which include Deer Springs Fire Protection District, North County Fire Protection District, San Marcos Fire Department, Oceanside Fire Department, and Carlsbad Fire Department.

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SECTION II: COLLABORATION

Strong working relationships are critical in ensuring that our communities are well-prepared. This section describes those key partners and their roles in developing this CWPP.

A. KEY PARTNERS

The Fire Safe Council of Vista initiated and led the development of this Community Wildfire Protection Plan (CWPP), with guidance and support from several partners. The development team included representatives from the agencies described in the table below.

Organization	Roles/Responsibilities
Fire Safe Council of Vista	Is currently in its organizational phase.
Vista Fire Protection District	Provided initial sponsorship of the Fire Safe Council of Vista.
Vista Fire Department	Has day-to-day responsibility for fire and medical response; conducts community risk and value assessments; develops community protection priorities; and established fuels treatment project areas and methods.
CAL FIRE/SD County Fire	Conducts community risk and value assessments; develops community protection priorities; and establishes fuels treatment project areas and methods.
Fire Safe Council of SD County	Provided major assistance in drafting this document.
North County Fire Protection District	Neighboring agency with whom we work to make sure our plans are appropriately deconflicted.

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SECTION III: COMMUNITY ENGAGEMENT & EDUCATION

Understanding wildfire risk is a key building block in preventing the loss of property and life. This section discusses efforts to build awareness, starting with the individual.

A. PRIORITIES

1. Completing all requirements to become an accredited FSC.
2. Establishing the organization as a 501(c)3 nonprofit organization.
3. Attending all County FSC meetings.
4. Engaging in networking activities such as participating in other related fire and emergency response meetings, having informal chats with colleagues, or establishing regular check-ins with the San Diego Sheriff's Office (SDSO), Vista Fire, Vista Fire Prevention, and Vista Emergency Management.
5. Purchasing a "pop-up" tent with logos and appropriate branding which can be deployed at community events to build awareness and citizen investment.

B. COMPLETED AND / OR ONGOING PROJECTS

- As this is a newly forming Fire Safe Council, there is nothing yet to mark as completed.

C. FUTURE PROJECTS

1. Organize a Wildfire Safety Fair in collaboration with other agencies.
2. Provide neighborhood workshops on defensible space and home preparedness.
3. Establish liaison relationships with local preparedness and response groups such as animal rescue, amateur radio operators, service clubs, and the Vista Community Emergency Response Team (CERT).
4. Provide a presence at community outreach events, e.g., Vista's Strawberry Festival or the annual National Night Out event sponsored by SDSO.

5. Enlist high school students to canvass high-risk neighborhoods to distribute educational materials about fire prevention, property mitigation, etc.
6. Distribute handouts on wildfire preparedness in cooperation with VFD Fire Inspectors.
7. Research and implement available programs such as the smoke detector project sponsored by the Red Cross.

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SECTION IV: STRUCTURAL HARDENING

Long before a wildfire sparks, there are numerous steps that residents can take to protect their homes and other structures. This section describes some of those efforts.

A. PRIORITIES

1. Support the District and Vista Fire Department in education, engineering, and enforcement efforts.
2. Collaborate with the District and the County to enforce standards for construction; identifying hazards, e.g., in relation to shake roofs and combustible siding.

B. COMPLETED AND / OR ONGOING PROJECTS

- As this is a newly forming Fire Safe Council, there is nothing yet to mark as completed.

C. FUTURE PROJECTS

- Potential future projects will be evaluated per the Community Hazard Ratings in the attached technical report ([Appendix C](#))

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SECTION V: DEFENSIBLE SPACE

Creating a buffer between buildings and the grass, trees, shrubs, and other wildland areas surrounding it are essential to improving survivability. This section looks at efforts to build this key layer of protection.

A. PRIORITIES

1. Working with the District's Fire Protection Officer (Inspector) in support of defensible space inspections (DSI).
2. Canvassing communities in advance of DSI and providing educational materials designed to improve compliance.
3. Educating property owners about the next steps they can take to mitigate risk and become more fire resistant.

B. COMPLETED AND / OR ONGOING PROJECTS

- As this is a newly forming FSC, there is nothing to mark as completed at this time.

C. FUTURE PROJECTS

1. Partner with CAL FIRE/County Fire Authority in their chipping program.
2. Sponsor and promote classes in our area from the Fire Safe Council of San Diego (FSCSD), CAL FIRE, Bureau of Land Management (BLM), Last Chance Survival Simulation Workshop, etc.

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SECTION VI: FUELS TREATMENT

Fuels are combustible materials such as grasses, leaves, plants, shrubs and trees that feed flames. This section describes efforts to treat and manage these materials in the community.

A. PRIORITIES

1. Investigate and analyze the need for fuel projects and fuel breaks with Vista Fire Department, CAL FIRE, and Vista Fire Protection District.
2. Collaborate with Vista Fire Chief and Fire Inspector to identify and remove hazard trees per Fire Code. Will seek grants for this work.
3. Explore grant opportunities in alliance with resource agencies such as the California Department of Fish and Wildlife, the United States Fish and Wildlife Service, Natural Resources Conservation Service, the San Diego Regional Fire Foundation, and others as RFPs (requests for proposals) are released. This grant search initiative will focus on projects to achieve fuel reduction, removal of non-native species including Eucalyptus, Mexican Fan Palms, and Arundo. Additionally, we will be vigilant for grants and funding opportunities to address trash removal and the restoration of Buena Creek through environmentally sensitive means.

The US Department of the Interior offers funding through several offices and programs including the Office of Wildfire, the Wildfire Fire Management Program, and the Wildfire Suppression Operations Reserve Fund. Furthermore, future grant searches will include FEMA's Hazard Mitigation Grants (HMG) programs and its Building Resilient Infrastructure and Communities (BRIC) grant program.

4. Public education initiatives will be pursued through agencies such as the San Diego Fire Resource Foundation or the U.S. Fire Service.

B. COMPLETED AND / OR ONGOING PROJECTS

- As this is a newly developing FSC, there is nothing to report as completed at this time.

C. FUTURE PROJECTS

1. Explore all methodologies for fuels treatments, including such things as goats and other novel approaches to wildfire mitigation.
2. Work with SDG&E to identify and remove hazard trees that are currently or potentially threatening power lines.
3. Remove invasive and flammable species from waterways in collaboration with the appropriate resource agencies.
4. Explore grants to achieve the above objectives.

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SECTION VII: EVACUATION PLANNING

Identifying key corridors in and out of a community – as well as temporary safe refuge areas – is essential to being prepared for evacuation. This section provides an overview of the PACE system (primary, alternate, contingency and emergency) used to plan ahead.

Evacuation planning is a dynamic and evolutionary process subject to the nuances of each community. Below is an overview of the Vista Fire Safe Council's key points of ingress and egress, as well as designated evacuation corridors, Temporary Refuge Areas, completed projects, priorities, and future projects.

A. OVERVIEW OF INGRESS AND EGRESS

- Primary, Alternate, Contingency and Escape (PACE) evacuation routes include Buena Creek Road and Gopher Canyon Road. These are both County highways that run east and west. The smaller roads that feed into these, such as Little Gopher Canyon Road, are often surrounded by years of brush accumulation. Due to terrain and geographic considerations, some areas with the District have only one paved road in and out. The Vista Fire Protection District has built and currently maintains multiple emergency access roads that are gated and locked until a specific need arises.
- **Primary**
 1. Gopher Canyon Road
 2. E. Vista Way
 3. Melrose Drive
 4. N. Santa Fe Avenue
 5. Buena Creek Road
 6. Civic Center Drive
 7. Highway 78
 8. Highway 76
- **Alternate**
 1. Bobier Drive/Oceanside Boulevard
 2. Olive Avenue
 3. Sunset Drive
- **Contingency**
 1. W. Vista Way
 2. Osborn Street
 3. Taylor Street
 4. Vale Terrace

5. Buena Vista Drive
6. Mar Vista Drive
7. Shadowridge Drive

- **Emergency**

Note: Due to the numerous pathways from one's home to one of the routes listed, there are no granular-level emergency routes designated in this document. Residents are and will continue to be encouraged to know their individual exit strategies and designated places for seeking refuge. Part of the future messaging will remind residents to plan for reunification with family members.

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B. DESIGNATED EVACUATION CORRIDORS AND TEMPORARY REFUGE AREA(S) (TRA)

As noted above, the primary evacuation routes from our area are Buena Creek Road and Gopher Canyon Road. The District intends to explore possible sites for TRAs and develop them in concert with law enforcement (the San Diego Sheriff's Department) and Vista Fire Department. We will request that the Vista Fire Chief deconflict evacuation routes from adjacent communities. At present, the Vista Valley County Club at 29345 Vista Valley Drive off Gopher Canyon Drive is the only TRA within the District. The other designated TRAs in the city of Vista include:

1. Vista Sports Park (1600 Sports Park Way)
2. Stater Brothers location (intersection of Bobier Drive and N. Santa Fe)
3. North County Regional Center (Court, Sheriff, Probation, etc. at 325 S. Melrose)
4. Wave Waterpark (101 Wave Drive)
5. Buena Vista Park (2101 Lupine Hills Drive)
6. Rancho Buena Vista High School (1601 Longhorn Drive)

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C. PRIORITIES

- Fuels reduction along evacuation routes as this is deemed to be essential for protecting lives and property in the area.

D. COMPLETED AND / OR ONGOING PROJECTS

- As this is a newly developing FSC, there is nothing yet to mark as completed.

E. FUTURE PROJECTS

1. The Vista FSC will continue to participate in the San Diego County roadside PACE program mentioned above. (Planning partners in this program include the Vista Fire Department, CAL FIRE, the San Diego County Fire Department, and Fallbrook's Fire Safe Council.)
2. Collaborate with PACE participants to ensure that all evacuation plans are de-conflicted.
3. Monitor and pursue grant opportunities for fuels reduction along evacuation routes.
4. Engage with the San Diego Sheriff's office to review that agency's evacuation policies, protocols, and procedures and to plan for, at the very least, a tabletop exercise to discuss a real-life scenario to test the effectiveness and efficiencies of the plan.
5. Actively collaborate with other agencies such as San Diego Gas and Electric (SDGE), County-level emergency response programs, FEMA mitigation teams, etc.

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SECTION VIII: OTHER MITIGATION & PREPAREDNESS PROJECTS

There are countless ways that communities can act to protect themselves ahead of wildfires. This section details additional past, current and future efforts underway that were not previously mentioned.

A. PRIORITIES

1. There are multiple vacant and unmaintained properties in the area, many of which contain volunteer, non-native fuel trees (such as the Eucalyptus and Mexican fan palms). The FSC, in conjunction with the Vista Fire Department and CAL FIRE/San Diego County Fire Authority, shall explore the various options for mitigating these tree hazards in a manner that is like what is already being done for weed abatement.
2. Additionally, our riparian areas require an actionable management plan that is consistent with, and acceptable to the area's resource agencies.

B. COMPLETED AND / OR ONGOING PROJECTS

- As this is a newly developing FSC, there is nothing to mark as completed at this time.

C. FUTURE PROJECTS

- Many properties in this rural area lack clear reflective number signs identifying their address. As this plan becomes operationalized, the FSC intends to provide 4" reflective numbers to these people.

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SECTION IX: SIGNATURES

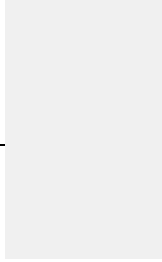
This plan must be approved by the following key parties: the local Fire Safe Council president, the chief of the primary responding fire agency and chair of the CWPP review committee. This section includes these signoffs.

The Community Wildfire Protection Plan, as developed for the Vista Fire Safe Council:

1. Was collaboratively developed and meets the intent of the Healthy Forest Restoration Act (HFRA) in emphasizing the need for agencies to work collaboratively with communities in developing hazardous fuel reduction projects, and places priority on treatment areas identified by communities themselves in a CWPP. Interested parties and federal land management agencies in the vicinity of this CWPP have been consulted.
2. Identifies and prioritizes areas for hazardous fuel reduction treatments and recommends the types and methods of treatment that will protect areas within this CWPP.
3. Recommends measures to reduce ignitability of structures throughout the area addressed by the plan.
4. Is intended for use as a planning and assessment tool only, utilizing a compilation of community issues/goals and projected fire mitigation strategies. The CWPP is not to be construed as indicative of project “activity” as defined under the “Community Guide to the California Environmental Quality Act, Chapter Three, Projects Subject to CEQA.” Per the Community Guide, Section 3.1.1, “CEQA only applies to public agency decisions to approve, or actions to carry out, a discretionary project.” Any actual project activities meeting this definition of project activity and undertaken by the CWPP participants or agencies listed shall meet with local, state, and federal environmental compliance requirements.
5. Assists and encourages compliance with current county and state fire code standards.

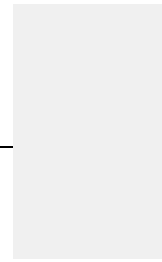
X

President of the
Fire Safe Council Submitting this...



X

Participating Fire Agency repres...
(State, Local, or Tribal)



To sign electronically, double click the signature line. To change details of the local agency information, right click the signature line and select "Signature Setup..."

SAN DIEGO COUNTY COMMUNITY WILDFIRE PREVENTION PLANS REVIEW COMMITTEE:

This CWPP was reviewed and recommended for approval by the San Diego Community Wildfire Protection Plan Review Committee as demonstrated by the signature below.

X

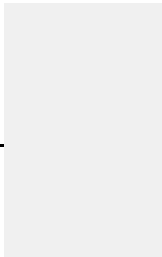
Don Butz, President
Fire Safe Council of San Diego C...



The CAL FIRE Unit Chief has final signing authority on CWPPs in San Diego County. The signature below attests that the standards listed in the section above and the content of this Community Wildfire Protection Plan are proposed to be met and mutually accepted.

X

Tony Mecham, Unit Chief
CAL FIRE San Diego Unit



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SECTION X: APPENDICES

This section includes important additional information that complements other portions of the plan.

APPENDIX A: MEETING TRACKING DOCUMENTS

This CWPP was developed for the community of the Vista Fire Protection District, through a series of community meetings. The Vista Fire Safe Council members who contributed to the document include the following:

Agency Representative

- Daniel Gomez—President, Vista Fire Safe Council
- Morgan Graves—Fire Prevention and Forestry Coordinator, Resource Conservation District of Greater San Diego County

(In partnership with the Fire Safe Council of San Diego County)

Meetings Dates

- Thursday, June 29, 2023—Vista Fire Protection District meeting to discuss the CWPP. The meeting was attended by Chief Don Butz, FSC of San Diego County, Chief Robbie Ford, Vista Fire Department, Edward Kramer, Emergency Manager—City of Vista, John Ploetz, VFPD, Chief Roy Palmer, VFD, Ryan Silva. Cal Fire.
- Wednesday, July 12, 2023—Fire Protection District Meeting attended by Directors Daniel Gomez, Robert Fougner, James Elliott, Read Miller, John Ploetz; Vista Fire Department Deputy Chief Bret Davidson; Board Administrative Assistant Karlana Rannels.
- Thursday, July 13, 2023—Fire Safe of San Diego County Council Meeting at Red Cross
- Thursday, July 27, 2023—Vista Community Resiliency Coalition
- Wednesday, August 2, 2023—Ride-along with Vista Fire Prevention Inspector **James Kozakiewicz**, Vista EM **Edward Kramer**, and Director **John Ploetz**
- Wednesday, August 2, 2023—Fire Safe Council of Vista

- Wednesday, September 20, 2023—Fire Safe Council of Vista attended by Directors Daniel Gomez, Robert Fougner, James Elliott, Read Miller, John Ploetz; Vista Fire Chief Gerard Washington; Vista Assistant Fire Chief Robbie Ford; Administrative Assistant Karlana Rannels.

- Monday, September 18, 2023—Chief Ryan Silva, Captain Thomas Shoots from CAL FIRE met with Edward Kramer, Vista Emergency Manager, to discuss evacuation routing and coordination across the Vista Fire Protection District and the city of Vista.

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APPENDIX B: MAPS

Included on the following pages:

- [Figure 1. Area Communities Map](#)
- [Figure 2. Fire Hazard Severity Map](#)
- [Figure 3. Vista Fire History \(1910—present\)](#)
- [Figure 4. Vista PACE Evacuation Routes Map](#)

FIGURE FOUR: VISTA PACE EVACUATION ROUTES MAP

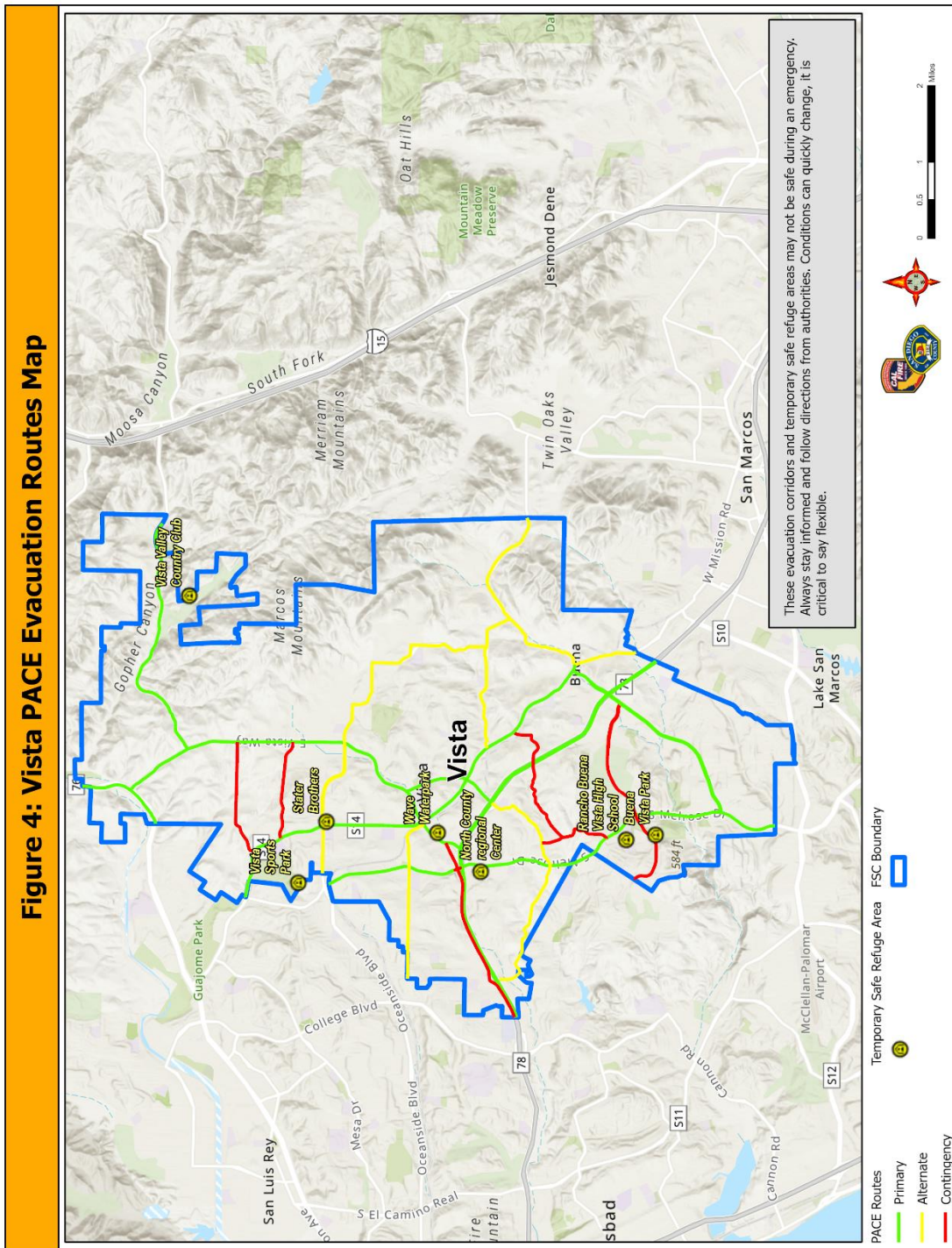


FIGURE 5: FUELS TREATMENT PROJECTS

[Map is not yet available as planning is still ongoing]

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APPENDIX C: TECHNICAL REPORT

[See attached excerpt from technical report from Anchorpoint Fire Ecology Consultants, Boulder, CO]

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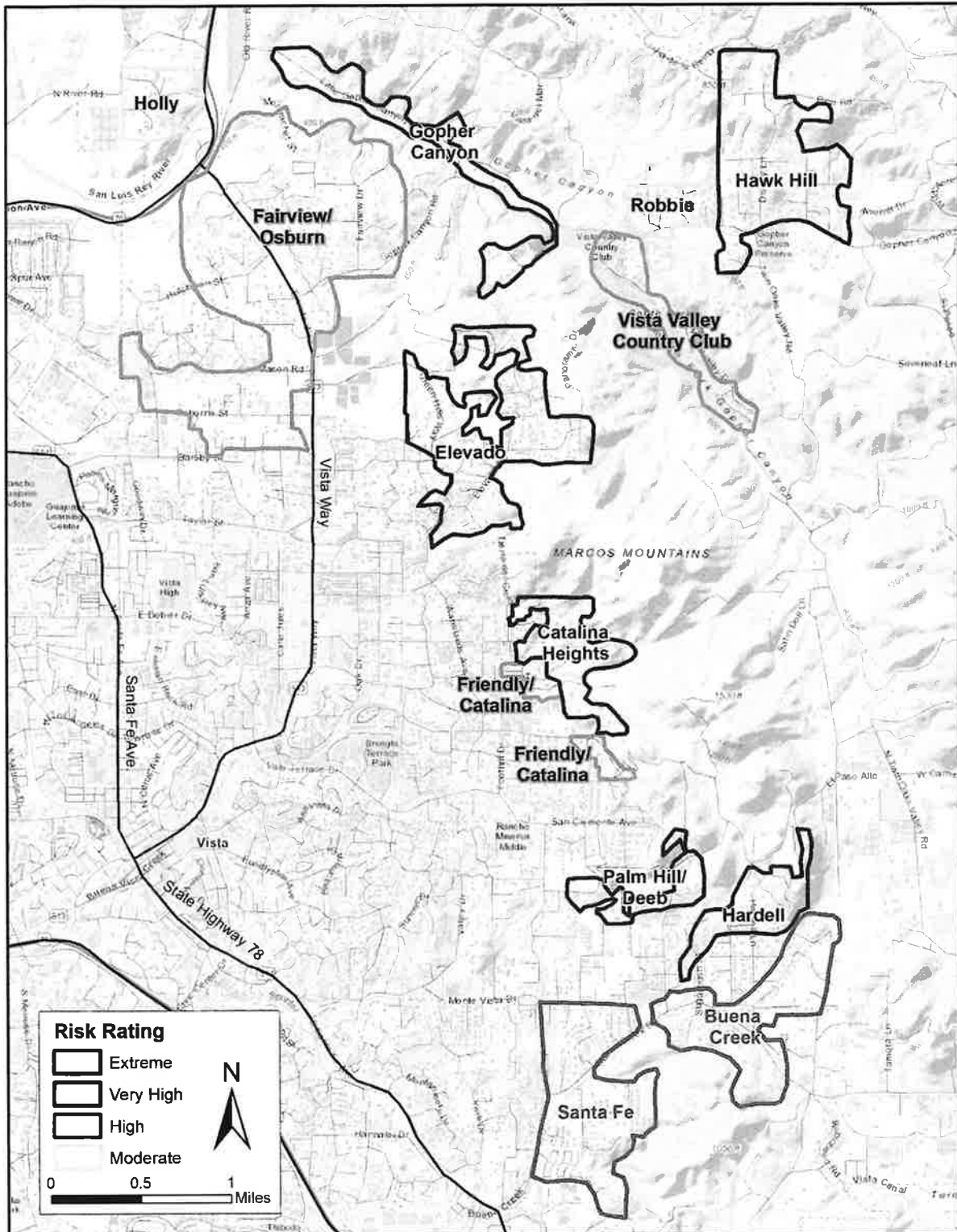


Figure 1 - Vista Residential Hazard Zones

Table 1 - WUI/WI Community Hazard Ratings

2022 Vista CWPP Update Community Risk 50 Hazard Ratings		
Community Name	Score	Adjective Rating
Palm Hill/Deeb	39	Extreme
Catalina Heights	39	Extreme
Elevado	38	Extreme
Hawic Hill	38	Extreme
Gopher Canyon	37	Extreme
Hurdell	36	Extreme
Sante Fe	34	Very High
Buena Creek	32	Very High
Friendly/Catalina	27	High
Fairview/Osburn	27	High
Vista Valley Country Club	27	High
Robbie	25	Moderate
Holly	22	Moderate

Rating Categories: Low < 16; Moderate 16-25; High 26-30; Very High 31-35; Extreme > 35.

Structural Ignitability Discussion – Palm Hill/Deeb



Figure 2 – Palm Hill/Deeb

Hazard Rating:	Extreme
Utilities Above or Below Ground:	Mix of underground and overhead power
General Construction:	Primarily ignition resistant (IR) siding with IR roof
Average Lot Size:	1.83 acres
Dual Access Roads:	No, see text
Road Widths, Slope and Surface:	Steep, narrow, no shoulders
Water Supply:	Hydrants
Proximity to Fire Station:	1.4 – 2.7 miles, mean distance 2.14 miles

Zone Characteristics and Hazards

Large to moderate size single-family homes on moderate to large lots are the dominant structures, however there are also some horse properties in this community. Although there are some older structures, most homes are newer construction with ignition resistant siding and a tile or asphalt roof. Many homes, however, have flammable decks, projections or fences. Several properties also have flammable outbuildings and/or flammable items (such as equipment, animal enclosures and woodpiles) near homes. Most homes have flammable native or ornamental vegetation, including unmaintained palm trees, too close to the structure and few, if any, have adequate defensible space. Although some areas have underground power, there are still overhead powerlines in this community. Large, continuous fuelbeds abut or surround groups of homes. Fuels consists of primarily grasses and shrubs. Chaparral and sagebrush are dominant, but stringers of timber also exist. The topography is complex with steep slopes and deep ravines. Many homes are located mid-slope and on the tops of ridges and summits. Roads are narrow with dead ends, steep slopes, no shoulders, and few turnarounds. Most homes have only one way in and out and there are several properties with gated access. Some roads run across steep slopes with heavy fuels above and below. Street signs were reflective, but some are badly faded and in need of replacement. Address markers are inconsistent as to type and location or missing entirely.

Structural Ignitability Discussion – Catalina Heights

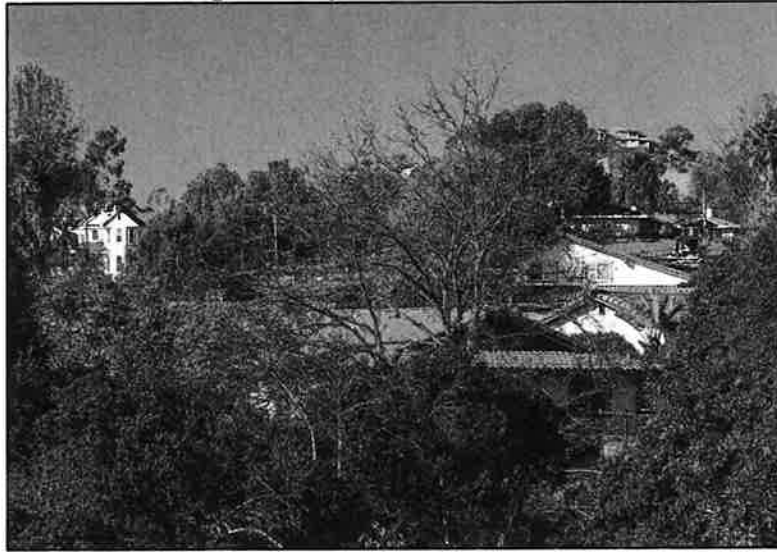


Figure 3 - Catalina Heights

Hazard Rating:	Extreme
Utilities Above or Below Ground:	Above ground
General Construction:	Mix of IR and wood siding with IR roof
Average Lot Size:	2.95 acres
Dual Access Roads:	No, see text
Road Widths, Slope and Surface:	Narrow, no shoulders, some steep
Water Supply:	Hydrants
Proximity to Fire Station:	1.7 - 2.7 miles. Mean distance 2.2 miles

Zone Characteristics and Hazards

Large to moderate size single-family homes on moderate to large lots are the dominant structures, however there are also agricultural and horse properties in this community. Homes are of mixed ages. Ignition resistant siding and roofs are dominant, however even the newest homes often have wooden decks, architectural features, and fences. Some properties also have flammable outbuildings and/or flammable items (such as equipment, animal enclosures and woodpiles) near homes. Although a few homes have some defensible space, most homes have flammable native or ornamental vegetation too close to structures. There are some homes with open decks located above hazardous vegetation that would act as heat and ember traps. Power is supplied by overhead lines on wooden poles in this community and above ground propane tanks service most homes. Large, continuous fuelbeds exist on the east, north and south sides of the community. Stringers of heavy fuels also run through this community, principally in drainages. Fuels consists of primarily of shrubs. Chaparral and sagebrush are the dominant native vegetation. The topography is complex with steep slopes, ridges and summits. Many homes are located mid-slope or on the tops of ridges and summits. Roads are narrow with several homes located on dead ends. Many roads have no shoulders, and few turnarounds. Most have good asphalt surfaces, but vegetation grows right up to the edge in some sections. Some street signs are not reflective. Address markers are inconsistent as to type and location or missing entirely.

Structural Ignitability Discussion – Elevado

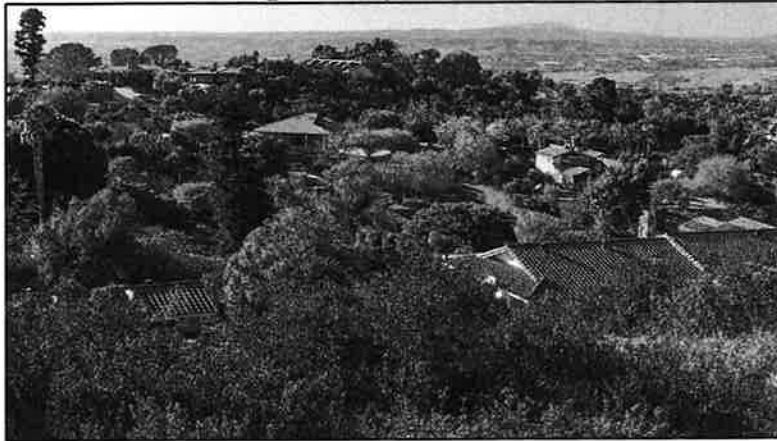


Figure 4 - Elevado

Hazard Rating:	Extreme
Utilities Above or Below Ground:	Above ground
General Construction:	Primarily combustible siding with IR roof
Average Lot Size:	1.54 acres
Dual Access Roads:	No, see text
Road Widths, Slope and Surface:	Steep, narrow, no shoulders
Water Supply:	Hydrants
Proximity to Fire Station:	0.9 - 2.55 miles. Mean distance 1.54 miles

Zone Characteristics and Hazards

Small to moderate size homes on moderate size lots are dominant, however most of the newer homes on the east side of this community are larger and new homes are still under construction. Homes are a mix of wood and IR siding, but wood siding is dominant. Almost every structure has an IR roof, usually tile or asphalt. Many homes, however, have flammable decks, projections or fences. Some properties also have flammable outbuildings and/or flammable woodpiles in their yards. Most homes have flammable native or ornamental vegetation too close to the structure. Few homes have adequate defensible space, but some have irrigated yards. Utilities are supplied by overhead powerlines and above ground propane tanks. Continuous fuelbeds abut many properties. Fuels consist of primarily shrubs and timber, but there are also abandoned avocado groves in this community. The topography is complex with steep to moderately steep slopes with ravines and chimneys. Many homes are located mid-slope or on the tops of ridges. Some roads are wider here than in most of the other mountain communities, but there are few turnouts and no shoulders. Several homes are located on dead end roads and driveways and only have one way in and out. Some roads are steep and winding and there are some very steep, narrow driveways. Street signs are reflective, but some are badly faded and in need of replacement. Address markers are inconsistent as to type and location or missing entirely. Illegal transient encampments have been an ignition source in the past.

Structural Ignitability Discussion – Hawk Hill



Figure 5 - Hawk Hill

Hazard Rating:	Extreme
Utilities Above or Below Ground:	Above ground
General Construction:	Primarily combustible siding with IR roof
Average Lot Size:	2.95 acres
Dual Access Roads:	Yes, but see text
Road Widths, Slope and Surface:	Steep, narrow, no shoulders
Water Supply:	Hydrants
Proximity to Fire Station:	1.5 – 3.25 miles. Mean distance 2.35 miles

Zone Characteristics and Hazards

Large to moderate size single-family homes on moderate to large lots are the dominant structures, however there are also several agricultural properties in this community. Although there are some newer structures, most homes are older. Ignition resistant siding with a tile or asphalt roof is most common; however, many homes have flammable decks, projections or fences. Several properties also have flammable outbuildings and/or flammable items (such as equipment, animal enclosures, and woodpiles) near homes. Most homes have flammable native or ornamental vegetation, including unmaintained palms, too close to the structure and few, if any, have adequate defensible space. Utilities are supplied by overhead powerlines and above ground propane tanks. Large, continuous fuelbeds surround this community. Fuels consists of trees and shrubs in stringers and patches, some with grass understory. The topography is complex with steep slopes and deep ravines. Most homes are located mid-slope, but there are some built on the tops of ridges and summits. Roads are narrow and steep with no shoulders, but there are some turnarounds. Several homes are located on dead ends and although there are a couple of ways to escape this community to the north, they are indirect and travel through heavy fuels. Some roads run across steep slopes with heavy fuels above and below. There are some properties with gated access. Not all street signs are reflective and address markers are confusing and inconsistent or missing entirely. There are some homes in this community more than three miles from the nearest fire station.

Structural Ignitability Discussion – Gopher Canyon



Figure 6 – Gopher Canyon

Hazard Rating:	Extreme
Utilities Above or Below Ground:	Above ground
General Construction:	Primarily combustible siding with IR roof
Average Lot Size:	4 acres
Dual Access Roads:	No, see text
Road Widths, Slope and Surface:	Narrow, winding, no shoulders
Water Supply:	Hydrants
Proximity to Fire Station:	2.5 – 3.47 miles. Mean distance 2.92 miles

Zone Characteristics and Hazards

Large single-family homes on large lots are the dominant structures. Several are associated with agricultural and horse properties. There is a mix of old and new construction, but most residential construction is older. Most of the older homes are built of wood siding although there are several newer homes with IR siding. Even the newest homes, however, usually have flammable decks, projections or fences. Some properties also have flammable outbuildings and/or flammable items (such as equipment, animal enclosures and woodpiles) near homes. Most homes have flammable native or ornamental vegetation too close to the structure and few, if any, have adequate defensible space. There are overhead powerlines and above ground propane tanks in this community. Large, continuous fuelbeds surround this community. Fuels consists of primarily shrubs. Chaparral and sagebrush are dominant, but stringers of timber also exist. The topography is complex with steep to moderately steep slopes and ravines. Many homes are located mid-slope or on the tops of ridges and summits. Roads are narrow and winding with dead ends, steep slopes, no shoulders, and few turnarounds. Most homes have only one way in and out and there are several properties with gated access. Most of the main roads have good asphalt surfaces, but vegetation grows right up to the edge in some sections. Street signs are reflective, but address markers are inconsistent as to type and location or missing entirely. There are several homes in this community more than three miles from the nearest fire station.

Structural Ignitability Discussion – Hardell



Figure 7 - Hardell

Hazard Rating:	Extreme
Utilities Above or Below Ground:	Above ground
General Construction:	Mix of combustible and IR siding with IR roof
Average Lot Size:	1.2 acres
Dual Access Roads:	Yes, but see text
Road Widths, Slope and Surface:	Steep, narrow, no shoulders
Water Supply:	Hydrants
Proximity to Fire Station:	2.05 – 3.3 miles. Mean distance 2.77 miles

Zone Characteristics and Hazards

Large to moderate size single-family homes on moderate size lots are the dominant structures, however there are also some agricultural properties in this community. Most homes are older and there is a mix of wood and ignition resistant siding. Most homes have a tile or asphalt roof. Many homes, however, have flammable decks, projections, or fences. Some properties also have flammable outbuildings and/or flammable items (such as equipment, animal enclosures and woodpiles) near homes. Most homes have flammable native or ornamental vegetation too close to the structure and few, if any, have adequate defensible space. There are overhead powerlines and above ground propane tanks in this community. Large, continuous fuelbeds surround this community. Fuels consist primarily of shrubs. Chaparral and sagebrush are dominant, but there are also abandoned avocado groves in this community. The topography is complex with steep slopes and ravines. Many homes are located mid-slope and on the tops of ridges and summits. Roads are narrow with dead ends, steep slopes, no shoulders, and few turnarounds. Some homes have only one way in and out and there are several properties with gated access. El Paso Alto connects to Twin Oaks Valley through Panorama Estates, but this route is steep and narrow with some hairpin turns. It also runs through heavy fuels. Other roads in this community run across steep slopes with heavy fuels above and below. Some street signs are not reflective or are in bad condition and in need of replacement. Address markers are inconsistent as to type and location or missing entirely. Some homes are more than three miles from a fire station.

Structural Ignitability Discussion – Santa Fe



Figure 8 – Santa Fe

Hazard Rating:	Very High
Utilities Above or Below Ground:	Above ground
General Construction:	Primarily IR siding with IR roof
Average Lot Size:	0.7 acre
Dual Access Roads:	Yes
Road Widths, Slope and Surface:	Main roads good. Some steep, narrow side roads and driveways.
Water Supply:	Hydrants
Proximity to Fire Station:	0.62 – 1.92 miles. Mean distance 1.46 miles

Zone Characteristics and Hazards

Primarily small to moderate size older homes on small lots, but there are some larger properties. Most homes have IR siding and an IR roof; however, many homes have flammable decks, projections or fences. There are some agricultural properties with flammable outbuildings and/or flammable items (such as equipment, animal enclosures and woodpiles) near homes. Most homes have flammable native or ornamental vegetation, including unmaintained palm trees, too close to the structure and few, if any, have adequate defensible space. There are also vacant lots, some filled with slash piles, see Figure 8. There are overhead powerlines in this community. Large, continuous fuelbeds surround the east side. Sugarbush Drive and Lemonadeberry Lane dead end into this heavy fuelbed. Fuels consists primarily of shrubs, but also include abandoned avocado groves. Eucalyptus also grows in stringers and patches. The topography is steep to moderately steep rolling hills and ravines. Many homes are located mid-slope or on the tops of ridges and summits. Some homes have only one way in and out and there are some neighborhoods with gated, single point access, but access is generally better than most other communities in this study. Most of the main roads have good asphalt surfaces, however, Buena Creek Road (the main access) runs alongside heavy fuels all the way through this community. Street signs are reflective, but address markers are inconsistent as to type and location or missing entirely.

Structural Ignitability Discussion – Buena Creek



Figure 9 - Buena Creek

Hazard Rating:	Very High
Utilities Above or Below Ground:	Above ground
General Construction:	Primarily IR siding with IR roof
Average Lot Size:	1.55 acres
Dual Access Roads:	Yes, see text
Road Widths, Slope and Surface:	Some steep, and narrow
Water Supply:	Hydrants
Proximity to Fire Station:	1.51 – 3.05 miles. Mean distance 2.27 miles

Zone Characteristics and Hazards

Large to moderate size single-family homes on moderate size lots are the dominant structures, however there are also some agricultural properties in this community. Mixed age and construction types, but IR siding with an IR roof is dominant. Many homes, however, have flammable decks, projections, or fences. Some properties also have flammable outbuildings and cluttered yards. Most homes have flammable native or ornamental vegetation too close to the structure and few, if any, have adequate defensible space. There are overhead powerlines in this community. Within this community the fuels are broken by development and agricultural plots, however there is a large native fuelbed consisting primarily of chaparral that is unbroken from the south end of Buena Creek to Santa Fe. Fuels consists primarily of grasses and shrubs, but also include abandoned avocado groves. Eucalyptus grows in stringers and patches. Slopes are rolling and low to moderately steep in the north part of this community but become significantly steeper on the south end and complicated by several deep ravines. Many homes are located mid-slope and on the tops of ridges and summits. Most of the main roads are well paved and of adequate width, but there are some narrow, steep, winding access roads and long driveways, especially in the south end of this community. Side streets are narrow with few turnouts. Some homes are located on dead ends and cul-de-sacs that have only one way in and out, but most have multiple ways out of this community. Street signs are reflective, but address markers are inconsistent as to type and location or missing entirely.

Structural Ignitability Discussion – Friendly/Catalina



Figure 10 - Friendly/Catalina

Hazard Rating:	Very High
Utilities Above or Below Ground:	Above ground
General Construction:	Primarily combustible siding with ignition resistant roofs
Average Lot Size:	1 acre
Dual Access Roads:	No, see text
Road Widths, Slope and Surface:	Steep, narrow, no shoulders
Water Supply:	Hydrants
Proximity to Fire Station:	1.92 – 2.64 miles. Mean distance 2.14 miles

Zone Characteristics and Hazards

Mostly smaller homes. Lots range in size. Most homes are older (1970s) on small lots, but there are several agricultural properties on larger lots. Some of the larger lots have commercial greenhouses. Homes are a mix of wood siding and stucco, however, most have at least some combustible features and an IR roof. Many homes have wooden decks, projections, and fences. Some properties also have flammable outbuildings and cluttered yards. Most homes have flammable native or ornamental vegetation too close to the structure and few, if any, have adequate defensible space. There are overhead powerlines in this community. Within this community fuels are broken by development and agricultural plots, however there are large fuelbeds consisting primarily of chaparral to the east of this community and stringers and patches of native fuels are scattered throughout. Fuels consists of primarily shrubs. Chaparral and sagebrush are dominant, but stringers of timber also exist. Slopes are rolling and low to moderately steep on the west side of this community but become significantly steeper on the east. Several homes are located mid-slope with some on the tops of ridges and summits. Very narrow roads and dead ends. Some roads are dirt, and some have rough asphalt surfaces. Many homes are located on dead ends that have only one way in and out. There is a large development (Edge Hill Ranch) with gated single point access. Street signs are reflective, but some are very faded and in need of replacement. Address markers are inconsistent as to type and location or missing entirely.

Structural Ignitability Discussion – Fairview/Osborne



Figure 11 – Fairview/Osborne

Hazard Rating:	High
Utilities Above or Below Ground:	Above ground
General Construction:	Primarily IR siding with IR roof
Average Lot Size:	1.68 acres
Dual Access Roads:	Yes, but see text
Road Widths, Slope and Surface:	Steep, narrow, some poor surfaces
Water Supply:	Hydrants
Proximity to Fire Station:	0.44 – 3.1 miles. Mean distance 1.78 miles

Zone Characteristics and Hazards

This is the largest community in the study area with almost 600 parcels averaging over 1.5 acres. Homes are moderate to large on moderate size lots, however there are also agricultural properties, nurseries and horse properties in this community. Most homes are older structures. Although IR siding and roofs are most common, many homes have flammable decks, projections or fences. Several properties also have flammable outbuildings and/or flammable items (such as equipment, animal enclosures and woodpiles) near homes. Most homes have flammable native or ornamental vegetation, including unmaintained palm trees, too close to structures and few, if any, have adequate defensible space. There are overhead powerlines and above ground propane tanks in this community. Fuels consists primarily of shrubs, but also include stringers of timber in drainages and abandoned avocado groves. Native fuels are broken by agricultural development. The topography is rolling with moderately steep to steep hills and ravines. Many homes are located mid-slope with some on the tops of ridges. Although there are multiple ways in and out of this community many homes are located on dead ends with no alternate access. Roads are narrow with some steep grades and few turnarounds. Street signs were reflective, but some are badly faded and in need of replacement. Address markers are inconsistent as to type and location or missing entirely.

Structural Ignitability Discussion – Vista Valley Country Club



Figure 12 – Vista Valley Country Club

Hazard Rating:	High
Utilities Above or Below Ground:	Underground
General Construction:	Primarily IR siding with IR roofs
Average Lot Size:	0.47 acre
Dual Access Roads:	No, see text
Road Widths, Slope and Surface:	Narrow, no shoulders
Water Supply:	Hydrants
Proximity to Fire Station:	2.76 – 4.42 miles. Mean distance 3.63 miles

Zone Characteristics and Hazards

This community has two different sections; The Estates, which are moderate size single-family homes on small lots and, The Villas, which are small to moderate size semi-detached homes on zero lot lines. All these homes are newer construction with ignition resistant siding and roofs. There are few, if any, flammable projections or architectural details. Most homes, however, have flammable ornamental vegetation too close to the structure and few have adequate defensible space. All the homes have underground utilities and there are some irrigation lines near homes. Fuels consists primarily of shrubs. Chaparral and sagebrush are dominant, but stringers of timber also exist, especially in drainage bottoms. Although the golf course provides a fuelbreak, all the homes are located along the middle of a steep hillside with heavy fuels above and below. The topography is complex with steep slopes and deep ravines. Roads have good surfaces but are narrow with dead ends and no shoulders. There are, however, good turnarounds for apparatus. This entire community has a single gated access. There is a gated escape route at the south end of Vista Valley Lane that connects with North Twin Oaks Valley Road, however, this unpaved road runs through heavy fuels and may not be useable for terrain or onshore wind driven fires burning on slopes below this community. The predominately elderly population may further complicate evacuation. See Appendix B for more recommendations regarding this evacuation route. Street signs are reflective, but address markers are not. They are also inconsistent in location. Most of these homes are more than three miles from the nearest fire station.

Structural Ignitability Discussion – Robbie



Figure 13 - Robbie

Hazard Rating:	Moderate
Utilities Above or Below Ground:	Underground
General Construction:	Primarily IR siding with IR roof
Average Lot Size:	1.55 acres
Dual Access Roads:	No, see text
Road Widths, Slope and Surface:	Generally good, but steep south of Gopher Canyon Road
Water Supply:	Hydrants
Proximity to Fire Station:	2.33 – 3.03 miles. Mean distance 2.67 miles

Zone Characteristics and Hazards

This is a small community of large to moderate size single-family homes on moderate size lots. There are also some small agricultural properties in this community. Most homes are newer construction with ignition resistant siding and a tile or asphalt roof. Some homes, however, have flammable decks, projections or fences. Most homes have flammable native or ornamental vegetation too close to the structure and although fuels are interrupted by clearings and irrigated lawns, few homes have adequate defensible space. Utilities are all underground. Native fuels surround this community on the north, west and south sides. Fuels consists primarily of moderate to heavy loads of grasses and shrubs broken by clearings and agricultural development. Chaparral and sagebrush are dominant, but stringers of timber also exist. The topography is rolling hills with low to moderate slopes on the north side of Gopher Canyon Road and steeper slopes on the south side. Some homes are located mid-slope with a few on the summit south of Gopher Canyon Road. Streets are generally good with some turnarounds. Most homes are located on dead end roads that can only be accessed by Gopher Canyon Road. Street signs are reflective, but address markers are inconsistent as to type and location or missing entirely.

Structural Ignitability Discussion – Holly



Figure 14 - Holly

Hazard Rating:	Moderate
Utilities Above or Below Ground:	Above ground
General Construction:	Primarily IR siding with IR roof
Average Lot Size:	3 acres
Dual Access Roads:	Yes
Road Widths, Slope and Surface:	Generally, of adequate width, but some rough surfaces
Water Supply:	Hydrants
Proximity to Fire Station:	2.24 - 2.73 miles. Mean distance 2.54 miles

Zone Characteristics and Hazards

This is a primarily agricultural community with small to moderate size homes on moderate to large lots. Most structures are older and although IR siding and roofs are dominant, most homes have flammable decks, projections or fences. Some properties also have flammable outbuildings and/or flammable items (such as equipment, animal enclosures and woodpiles) near homes. Most homes have flammable native or ornamental vegetation too close to structures for adequate defensible space, however the primary fire threat in this community would be embers from the heavier fuel beds to the east and south being driven by Santa Anna wind conditions. There are overhead powerlines on wooden poles in this community that could also be an ignition source if blown down by heavy winds. Fuels consists of primarily grasses and shrubs. Fuel loads are light and discontinuous, broken by bare earth, agricultural plots and irrigated lawns. The topography is flat, gently sloping down to Highway 76. Roads are generally of adequate width, but some are dirt or rough asphalt. There are few dead ends and good turnarounds for apparatus. There are multiple ways in and out of this community. Street signs and address markers are generally missing except at major intersections, where street signs are reflective.

GENERAL RECOMMENDATIONS

The quality of the Home Ignition Zone (HIZ) is the primary factor in determining a home's ability to survive wildfire. The HIZ includes the ignitibility of the structure itself and the quality of the defensible space surrounding it. **The two most important recommendations in this report are:**

1) to incorporate defensible space techniques and ignition resistant construction in future development plans, and 2) for existing structures to be fire hardened to the greatest extent practical. Detailed information on achieving these goals is available in *Appendix A, Home Ignition Zone Recommendations*.

The following general measures listed below should be practiced throughout the study area. Some of these recommendations may already be in place in some areas.

1. Clean roofs and gutters at least twice a year. It is vital to remove pine needles and other flammable litter from the roof.
2. Don't store firewood or other combustibles under decks, stairs, or wooden projections.
3. Maintain an irrigated greenbelt or other non-combustible ground cover around buildings.
4. Maintain and clean spark arresters on any chimneys.
5. Connect and have available a minimum of 50 feet of garden hose near all buildings to extinguish small fires before they spread. For large buildings, two or more hoses may be required to provide adequate coverage.
6. Trees, large shrubs, and other vegetation along driveways should be pruned as necessary to maintain a minimum of 13.5 feet of vertical clearance for emergency vehicle access. This recommendation is for both conifers and deciduous trees.
7. For driveways longer than 150 feet, a cleared turnaround for fire apparatus shall be provided. Turnarounds may consist of a "Cul-de-sac" with a minimum 36-foot radius for paved roads and 40 feet for graded dirt or gravel, or a "Hammerhead" with a minimum improved surface of 86 feet by 16 feet with a minimum taper of 28 feet on each end as described in the San Diego Consolidated Fire Code.ⁱ
8. Where required by fire officials, Roadway Turnouts shall be at least 12 feet wide and 30 feet long with a minimum 25-foot taper on each end. Roadways should be at least 20 feet wide, however access points to individual parcels can be a minimum of 16 feet wide as per San Diego Consolidated Fire Code.ⁱⁱ
9. Maintain the defensible space around buildings by:
 - a. Mowing grass and weeds to a height of four inches or less
 - b. Removing any branches overhanging roofs or chimneys.
 - c. Removing all trash, debris, and cuttings from the defensible space. Debris and cuttings should be removed entirely from the area and never dumped into adjacent wildlands or vacant lots.

It is essential to remember that fire mitigation is not a one-time job. Defensible space should be maintained year-round, and reducing structural ignitibility is an ongoing process. For more information, please see *Appendix A, Home Ignition Zone Recommendations*.

LANDSCAPE SCALE RECOMMENDATIONS

When most people think of a fuelbreak they envision a line, usually 10 to 30 feet wide, where all vegetation has been removed to mineral soil; however, the concept of a fuelbreak can describe any area where fuels have been strategically manipulated to reduce the spread and intensity of wildfire. Since the concept of a fuelbreak is more nebulous than the specific definitions of “fireline” and “firebreak” as used by wildland firefighters, the effectiveness of fuelbreaks has been the subject of debate among fire scientists and forest managers for many years. While the concept of a “shaded fuelbreak” is most applicable to forested areas, fuels treatments designed to slow the spread and intensity of fire may be applied to all flammable vegetation. The majority of wildland fuels in the study area are shrub fuels. Treatment of shrub fuels is most effective within 100 feet of structures; however, it is important to understand that in extreme weather conditions shrub fuels can cast burning embers over 1 mile. This is one reason the HIZ treatments described in Appendix A are critical to homes surviving wildland fires.

In general shrub fuels should be reduced to clusters no larger than 40 feet in any direction with a spacing between groupings of at least 2 ½ times the height of the tallest remaining shrubs. In areas where short grasses are the dominant fuel, prescribed fire should be considered as a treatment method. Fuels reduction in open space will be most effective when combined with defensible space treatments. We recommend VFPD collaborate with individual property owners and managers wherever possible to create effective cross-boundary treatment plans.

In this report, when distances are given, they are intended as minimums. Depending on fuels and topography, more extensive treatment areas may be necessary. The recommendations in this report are general. The specific design of any fuel treatment should be referred to qualified experts familiar with both the vegetation and fire behavior of the area. Standards and guidance provided by CAL FIRE should be a primary source for this information.

Existing Projects and Recommendations

CAL FIRE currently has two fuelbreak projects underway near the study area. The Moosa and Welk Fuelbreaks are east of Catalina Heights on either side of I-15. These fuelbreaks are between two and five miles east of the study area. Even under Santa Anna wind conditions it is unlikely they will have a significant impact on the study area.

CAL FIRE also has planned fuels reduction along Gopher Canyon Road for 20 feet from the centerline in both directions. SDG&E is planning to replace the wooden power poles along Gopher Canyon Road with metal ones. These projects are highly recommended to reduce fuel loads along a primary transportation corridor and to reduce the possibility of downed powerlines providing an ignition source.

Considering shelter-in-place tactics are not practical in the study area, evacuation is the principal tactic to save lives during a wildfire event. Evacuation route fuels treatments are the essential landscape scale fuels treatments recommended by this study. A detailed discussion of evacuation routes and fuels treatments related to them is included in the *Appendix B: Evacuation Discussion & Recommendations* section of this report.

Prescribed Fire Use

In parts of the study area where the dominant native vegetation is grass or light loads of discontinuous grass/shrub, prescribed fire could be a useful tool to lower rate of spread, lessen ember cast, remove hazardous accumulations of dead surface fuels and reduce regrowth. Short-duration burns will be preferable in most communities to minimize the effects of smoke and embers on residents. Prescribed fire use also provides excellent training opportunities for local firefighters.

The use of fire to eliminate accumulations of undesirable and hazardous fuel loads is an ancient technique used by indigenous peoples all over the world where uncontrolled fire is a risk to life and property. Although mechanical thinning has traditionally been the preferred method of fuels treatment in the American WUI, there is an increased interest in the use of small prescribed fires as a management tool. The history of this practice in the American Southwest is discussed in a 2020 article published in the Proceedings of the National Academy of Sciences of the United States available at the following link: <https://www.pnas.org/content/118/4/e2018733118> .

CONCLUSION

The scientific analysis performed during the preparation of this report shows portions of the study area, particularly the communities with an Extreme Risk 50 rating, to have a high likelihood for continued wildfires with a high potential for loss of life and damage to property. The following summary is a distillation of the highest priority actions to preserve life and property:

- Individual property owners must realize the survival of their homes will rely heavily on their ability and willingness to create defensible space and harden their structures to the greatest extent practical against ignitability from embers and firebrands.
- VFPD and CAL FIRE should support mitigation efforts of residents by advising and assisting those efforts wherever possible and by ensuring the existing statutes regarding fire hazard abatement are enforced, even if property owners are not residents of the area. This should include periodic code inspections to ensure compliance with California Public Resources Code 4291 and San Diego County Ordinance 10147.
- Comprehensive evacuation plans with redundant solutions should be developed for area residents and visitors.
- Efforts to reduce and maintain fuels along the evacuation routes described in Appendix B should be a priority. Maintenance cutting must continue to be ongoing for these treatments to be effective.

GRANT RESOURCES

One of the biggest obstacles to overcome when trying to implement CWPP recommendations and wildfire mitigation projects is funding. A certified CWPP opens a multitude of funding sources to complete work outlined in the plan. For many mitigation projects, federal, state and county funds are available to begin treatments. The list below is not inclusive, but rather serves as a starting point for the most commonly available sources of funding and outreach.

Federal Emergency Management Agency (FEMA) Grants

- **Assistance to Firefighters Grant Program**
 - Purpose: to improve firefighting operations, purchase firefighting vehicles, equipment and personal protective equipment; fund fire prevention programs; and establish wellness and fitness programs.
 - Necessary information includes a DUNS number, Tax ID number and Central Contractor Registration
 - <https://www.fema.gov/welcome-assistance-firefighters-grant-program>
- **SAFER: Staffing for Adequate Fire and Emergency Response**
 - Purpose: to provide funding directly to fire departments and volunteer firefighter interest organizations in order to help them increase the number of trained, “front line” firefighters available in their communities. The goal of SAFER is to enhance the ability of local fire departments to comply with staffing, response and operational standards established by NFPA and OSHA.
 - <https://www.fema.gov/staffing-adequate-fire-emergency-response-grants>
- **Fire Prevention and Safety Grants (FP&S)**
 - Purpose: FP&S Grants are part of the Assistance to Firefighters Grants and are under the purview of the Grant Programs Directorate in FEMA. Their purpose is to support projects that enhance the safety of the public and firefighters from fire and related hazards.
 - <https://www.fema.gov/fire-prevention-safety-grants>
- **Hazard Mitigation Assistance Grant Program (HMGP)**
 - Purpose: to provide grants to state and local governments to implement long-term hazard mitigation measures after a major disaster declaration. The goal of HMA is to reduce the loss of life and property due to natural disasters and enable mitigation measures to be implemented during the immediate recovery from a disaster.
 - <https://www.fema.gov/grants/mitigation/hazard-mitigation>
- **Pre-Disaster Mitigation Grant Program (PDM)**
 - Purpose: to provide funds to states, territories, Tribal governments, communities, and universities for hazard-mitigation planning and the implementation of

mitigation projects prior to a disaster event. Funding these plans and projects reduces the overall risks to the population and structures.

- <https://www.fema.gov/pre-disaster-mitigation-grant-program>

CAL FIRE Grants

- **California Climate Investment (CCI) Fire Prevention Grant**

Purpose: provides funding for projects related to fuel (vegetation) hazard reduction, fire prevention education and training, and fire prevention planning. Projects funded by the grant will reduce the risk of fire ignition and spread in and adjacent to communities, educate owners of habitable structures about wildfire risks, or allow for strategic, long-term planning to reduce the risk of wildfire to communities in the SRA throughout the State

- **California Forest Improvement Program (CFIP)**

Purpose: encourage private and public investment in, and improved management of, California forest lands and resources. This focus is to ensure adequate high quality timber supplies, related employment and other economic benefits, and the protection, maintenance, and enhancement of a productive and stable forest resource system for the benefit of present and future generations.

- <http://www.fire.ca.gov/grants>

Natural Resources Conservation Service (NRCS) Grants

- **Environmental Quality Improvement Program (EQIP)**

Purpose: provides financial and technical assistance to agricultural producers to plan and implement conservation practices that improve soil, water, plant, animal, air and related natural resources on agricultural land and non-industrial private forestland. EQIP may also help producers meet Federal, State, Tribal, and local environmental regulations.

Other Organizations and Services

- **Firewise Communities**

- Purpose: a multi-agency organization designed to increase education of homeowners, community leaders, developers, and others regarding the Wildland-Urban Interface and the actions they can take to reduce fire risk to protect lives, property and ecosystems.
- <http://www.firewise.org>

- **National Volunteer Fire Council**

- Purpose: to support volunteer fire protection districts. Includes both federal and non-federal funding options and grant writing help.
- <http://www.nvfc.org/>

National Resources Conservation Service Emergency Watershed Protection Program

- Purpose: to undertake emergency measures including the purchase of flood plain easements for runoff retardation and soil erosion prevention to safeguard lives and property from floods, drought, and the products of erosion on any watershed.
- https://www.nrcs.usda.gov/wps/portal/nrcs/detail/national/programs/landscape/ewp/?&cid=nrcs143_008258

REFERENCES/CITATIONS

ⁱ <https://www.sandiegocounty.gov/content/dam/sdc/sdcfa/documents/prevention/CFA-Emergency-Turnaround-Residential.pdf>

ⁱⁱ Ibid

Vista Fire Protection District

Annual Financial Report For the Fiscal Years Ended June 30, 2023 and 2022



Vista, California



Mission Statement

“Our mission is to protect life and property with fire and medical emergency services through effective prevention, response, and education.”

Vista Fire Protection District

Board of Directors as of June 30, 2023

<u>Name</u>	<u>Title</u>	<u>Elected/Appointed</u>	<u>Term Expiration</u>
Jim Elliott	President	Elected	11 / 2026
John Ploetz	Vice President	Elected	11 / 2024
Read Miller	Director	Elected	11 / 2026
Daniel Gomez	Director	Elected	11 / 2024
Robert Fougner	President	Elected	11 / 2024

Karlana Rannals, Administrative Manager

Vista Fire Protection District

450 S. Melrose Drive

Vista, CA 92081 • (760) 688-7588

www.vistafireprotectiondistrict.org

Vista Fire Protection District

Annual Financial Report

For the Fiscal Years Ended June 30, 2023 and 2022

**Vista Fire Protection District
Annual Financial Report
For the Fiscal Years Ended June 30, 2023 and 2022**

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Financial Section

Independent Auditor's Report

Board of Directors
Vista Fire Protection District
Vista, California

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of the Vista Fire Protection District (District), which comprises the statements of net position as of June 30, 2023 and 2022, and the related statements of revenues, expenses, and changes in net position for the year then ended, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Vista Fire Protection District as of June 30, 2023 and 2022, and the respective changes in net position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Independent Auditor's Report, continued

Auditor's Responsibilities for the Audit of the Financial Statements, continued

Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards, we:

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

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

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 4 through 8, and the required supplementary information on pages 34 through 39, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Independent Auditor's Report, continued

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 15, 2023, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance. This report can be found on pages 40 and 41.

C.J. Brown & Company CPAs

Cypress, California

November 15, 2023

Vista Fire Protection District
Management's Discussion and Analysis
For the Fiscal Years Ended June 30, 2023 and 2022

The following Management's Discussion and Analysis (MD&A) of activities and financial performance of the Vista Fire Protection District (District), provides an introduction to the financial statements of the District for the fiscal years ended June 30, 2023 and 2022. We encourage readers to consider the information presented here with additional information that we have furnished in the accompanying basic financial statements and related notes, which follow this section.

The District funds its operations from the property tax revenues assessed and allocated by the County of San Diego (County) from District residents. A portion of these tax revenues, which vary according to each resident's property location, are then allocated by the County to the District, net of County administrative fees.

The District uses its portion of the County's tax revenues to provide fire protection and emergency medical services to residents located within the District boundaries. The services are provided by the City of Vista's Fire Department under a twenty-five-year contract executed in 2010 between the District and the City of Vista (the City). The cost of services is fixed at a fee equal to 90% of District revenues, excluding investment income. Under this contractual fee arrangement, the District is guaranteed in each fiscal year to have sufficient revenue to pay for the City's services. The agreement was amended on July 1, 2022. Furthermore, the agreement between the District and the City was extended through June 30, 2056. Please see Note 7 for more detailed information.

Financial Highlights

- In fiscal year 2023, the District's net position increased 5.22% or \$622,178 to \$12,541,750. In fiscal year 2022, the District's net position decreased 1.89% or \$229,628 to \$11,919,572.
- In fiscal year 2023, the District's total revenues increased 20.89% or \$864,851 to \$5,004,225. In fiscal year 2022, the District's total revenues increased 5.71% or \$223,463 to \$4,139,374.
- In fiscal year 2023, the District's program revenues increased 28.67% or \$32,048 to \$143,834. In fiscal year 2022, the District's program revenues increased 55.38% or \$39,844 to \$111,786.
- In fiscal year 2023, the District's general revenues increased 20.68% or \$832,803 to \$4,860,391. In fiscal year 2022, the District's general revenues increased 4.78% or \$183,619 to \$4,027,588.
- In fiscal year 2023, the District's total expenses increased 0.30% or \$13,045 to \$4,382,047. In fiscal year 2022, the District's total expenses increased 18.44% or \$680,346 to \$4,369,002.

Required Financial Statements

This annual report consists of a series of financial statements. The Statement of Net Position and the Statement of Activities provide information about the activities and performance of the District using accounting methods similar to those used by private sector companies.

The Statement of Net Position includes all of the District's investments in resources (assets) and deferred outflows of resources and the obligations to creditors (liabilities) and deferred inflows of resources. It also provides the basis for computing a rate of return, evaluating the capital structure of the District and assessing the liquidity and financial flexibility of the District. All of the current year's revenue and expenses are accounted for in the Statement of Activities. This statement measures the success of the District's operations over the past year and can be used to determine the District's profitability and credit worthiness.

Vista Fire Protection District
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2023 and 2022

District Activities

The Vista Fire Protection District is adjacent to the City of Vista in San Diego County. The District is organized under the Fire Protection District Law of 1987 (Health and Safety Code Section 13800 et. Seq) to provide fire protection services within the Vista Fire Protection District. An elected board of directors makes all policy decisions. The District is governed by a five-member elected Board of Directors. The Board is responsible for establishing policies, guidelines and providing direction for Fire District staff. Board meets on the second Wednesday of each month.

Government-wide Financial Statements

Statement of Net Position and Statement of Activities

One of the most important questions asked about the District's finances is, "Is the District better off or worse off as a result of this year's activities?" The Statement of Net Position and the Statement of Activities report information about the District in a way that helps answer this question. These statements include all assets, deferred outflows of resources, liabilities and deferred inflows of resources using the *accrual basis of accounting*, which is similar to the accounting used by most private sector companies. All of the current year's revenues and expenses are taken into account regardless of when the cash is received or paid.

These two statements report the District's *net position* and changes in them. Think of the District's net position – the difference between assets, deferred outflows of resources, liabilities and deferred inflows of resources – as one way to measure the District's financial health, or *financial position*. Over time, *increases or decreases* in the District's net position are one indicator of whether its *financial health* is improving or deteriorating. One will need to consider other non-financial factors; however, such as changes in the District's property tax and assessment base to assess the *overall health* of the District.

Governmental Fund Financial Statements

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

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

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

Notes to the Basic Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the basic financial statements can be found on pages 19 through 33.

In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information and supplementary information concerning the District's budgetary information and compliance.

Vista Fire Protection District
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2023 and 2022

Government-wide Financial Analysis

Condensed Statement of Net Position					
	<u>2023</u>	<u>2022</u>	<u>Change</u>	<u>2021</u>	<u>Change</u>
Assets:					
Current assets	\$ 12,533,399	11,914,148	619,251	12,077,444	(163,296)
Non-current assets	132,373	194,556	(62,183)	206,301	(11,745)
Total assets	<u>12,665,772</u>	<u>12,108,704</u>	<u>557,068</u>	<u>12,283,745</u>	<u>(175,041)</u>
Liabilities:					
Current liabilities	124,022	189,132	(65,110)	134,545	54,587
Total liabilities	<u>124,022</u>	<u>189,132</u>	<u>(65,110)</u>	<u>134,545</u>	<u>(199,655)</u>
Net position:					
Net investment in capital assets	132,373	194,556	(62,183)	206,301	(11,745)
Restricted	245,939	104,018	141,921	-	104,018
Unrestricted	12,163,438	11,620,998	542,440	11,942,899	(321,901)
Total net position	<u>\$ 12,541,750</u>	<u>11,919,572</u>	<u>622,178</u>	<u>12,149,200</u>	<u>(229,628)</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the District, assets of the District exceeded liabilities by \$12,541,750 and \$11,919,572 as of June 30, 2023 and 2022, respectively.

Compared to prior year, net position of the District increased by 5.22% or \$622,178. The District's total net position is made up of three components: (1) net investment in capital assets, (2) restricted net position, and (3) unrestricted net position.

A portion of the District's net position (1.06% and 1.63% as of June 30, 2023 and 2022, respectively) reflects its investment in capital assets (net of accumulated depreciation) less any related debt used to acquire those assets that are still outstanding. The District uses these capital assets for operations; consequently, these assets are *not* available for future spending.

At the end of fiscal year 2023 and 2022, the District showed a positive balance in its unrestricted net position of \$12,163,438 and \$11,620,998, which may be utilized in future years. (See Note 5)

Condensed Statement of Activities					
	<u>2023</u>	<u>2022</u>	<u>Change</u>	<u>2021</u>	<u>Change</u>
Expenses:					
Fire protection operations	\$ 4,382,047	4,369,002	13,045	3,688,656	680,346
Total expenses	<u>4,382,047</u>	<u>4,369,002</u>	<u>13,045</u>	<u>3,688,656</u>	<u>680,346</u>
Program revenues	143,834	111,786	32,048	71,942	39,844
General revenues	4,860,391	4,027,588	832,803	3,843,969	183,619
Total revenues	<u>5,004,225</u>	<u>4,139,374</u>	<u>864,851</u>	<u>3,915,911</u>	<u>223,463</u>
Change in net position	622,178	(229,628)	851,806	227,255	(456,883)
Net position – beginning of year	11,919,572	12,149,200	(229,628)	11,921,945	227,255
Net position – end of year	<u>\$ 12,541,750</u>	<u>11,919,572</u>	<u>622,178</u>	<u>12,149,200</u>	<u>(229,628)</u>

The statements of activities show how the District's net position changed during the fiscal year. In fiscal year 2023, the District's net position increased 5.22% or \$622,178 to \$12,541,750 from ongoing operations. In fiscal year 2022, the District's net position decreased 1.89% or \$229,628 to \$11,919,572 from ongoing operations.

Vista Fire Protection District
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2023 and 2022

Government-wide Financial Analysis, continued

A closer examination reveals that:

In fiscal year 2023, the District's total revenues from all sources increased 20.89% or \$864,851 to \$5,004,225. Program revenues increased 28.67% or \$32,048, due primarily to an increase of \$30,374 in fire mitigation fees.

General revenues increased 20.68% or \$832,803, primarily due to increases of \$340,000, \$306,162, and \$183,415 in gain on sale of assets, property taxes, and interest earnings, respectively.

In fiscal year 2022, the District's total revenues from all sources increased 5.71% or \$223,463 to \$4,139,374. Program revenues increased 55.38% or \$39,844, due primarily to an increase of \$42,843 in fire mitigation fees, which was offset by a decrease of \$2,999 in ambulance fees. General revenues increased 4.78% or \$183,619, primarily due to an increase of \$204,724 in property taxes, which was offset by a decrease of \$21,383 in interest earnings.

In fiscal year 2023, the District's total expenses increased 0.30% or \$13,045 to \$4,382,047, due to increases of \$207,879, and \$14,960 in fire protection services and general and administrative, respectively; which were offset by a decrease of \$212,115 in unrealized loss on investments.

In fiscal year 2022, the District's total expenses increased 18.44% or \$680,346 to \$4,369,002, due to increases of \$362,701 in unrealized loss on investments, \$227,488 in fire protection services, and \$89,543 in general and administrative.

Governmental Funds Financial Analysis

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

As of June 30, 2023 and 2022, the District's General Fund reported a fund balance of \$12,163,438 and \$11,620,998, respectively. An amount of \$1,745,194, and \$3,218,498 as of June 30, 2023 and 2022, respectively, constitutes the District's unassigned fund balance, which is available for specific future District operations. (See Note 7)

General Fund Budgetary Highlights

As of June 30, 2023, the final actual expenditures for the General Fund were \$225,501 more than budgeted. Actual revenues were more than the anticipated budget by \$596,591.

As of June 30, 2022, the final actual expenditures for the General Fund were \$477,293 more than budgeted. Actual revenues were more than the anticipated budget by \$138,131. (See Budgetary Comparison Schedule for General Fund under Required Supplementary Information section on pages 34 and 37)

Fire Mitigation Fund Budgetary Highlights

As of June 30, 2023, the final actual expenditures for the Fire Mitigation Fund were \$11,589 more than budgeted. Actual revenues were more than the anticipated budget by \$33,339.

As of June 30, 2022, the final actual expenditures for the Fire Mitigation Fund were \$6,453 more than budgeted. Actual revenues were more than the anticipated budget by \$31,243. (See Budgetary Comparison Schedule for the Fire Mitigation Fund under Required Supplementary Information section on pages 35 and 38)

Vista Fire Protection District
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2023 and 2022

Capital Asset Administration

Changes in capital assets for 2023 were as follows:

	<u>Balance 2022</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Balance 2023</u>
Capital assets:				
Non-depreciable assets	\$ 40,000	-	(40,000)	-
Depreciable assets	384,541	-	(15,813)	368,728
Total capital assets	424,541	-	(55,813)	368,728
Accumulated depreciation	(229,985)	(22,012)	15,642	(236,355)
Total capital assets, net	\$ 194,556	(22,012)	(40,171)	132,373

The District's investment in capital assets (net of accumulated depreciation) amounted to \$132,373. Major capital asset additions during the year included access road improvements. (See Note 4 for further information)

Changes in capital assets for 2022 were as follows:

	<u>Balance 2021</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Balance 2022</u>
Capital assets:				
Non-depreciable assets	\$ 40,000	-	-	40,000
Depreciable assets	377,139	8,760	(1,358)	384,541
Total capital assets	417,139	8,760	(1,358)	424,541
Accumulated depreciation	(210,838)	(19,691)	544	(229,985)
Total capital assets, net	\$ 206,301	(10,931)	(814)	194,556

At the end of fiscal year 2022, the District's investment in capital assets amounted to \$194,556 (net of accumulated depreciation). This investment in capital assets includes access road improvements and an equipment purchase. (See Note 4 for further information)

Conditions Affecting Current Final Position

Management is unaware of any other conditions, which could have a significant impact on the District's current financial position, net position or operating results in terms of past, present and future.

Requests for Information

The District's basic financial statements are designed to present users with a general overview of the District's finances and to demonstrate the District's accountability. If you have any questions about the report or need additional information, please contact the Vista Fire Protection District, 450 S. Melrose Drive, Vista, California 92081 or (760) 688-7588.

Basic Financial Statements

Vista Fire Protection District
Statements of Net Position
June 30, 2023 and 2022

	2023	2022
Current assets:		
Cash and cash equivalents (note 2)	\$ 12,404,338	11,812,271
Accrued interest receivable	62,339	27,105
Accounts receivable – fire mitigation	32,701	46,695
Property taxes receivable	32,131	19,636
Due from other governments (note 3)	-	5,941
Prepaid expenses	1,890	2,500
Total current assets	12,533,399	11,914,148
Non-current assets:		
Capital assets – not being depreciated (note 4)	-	40,000
Capital assets – being depreciated, net (note 4)	132,373	154,556
Total non-current assets	132,373	194,556
Total assets	12,665,772	12,108,704
Current liabilities:		
Accounts payable	118,329	189,132
Accrued expenses	5,693	-
Total current liabilities	124,022	189,132
Total liabilities	124,022	189,132
Net position: (note 5)		
Net investment in capital assets	132,373	194,556
Restricted	245,939	104,018
Unrestricted	12,163,438	11,620,998
Total net position	\$ 12,541,750	11,919,572

See accompanying notes to the basic financial statements

Vista Fire Protection District
Statements of Activities
For the Fiscal Years Ended June 30, 2023 and 2022

	2023	2022
Expenses:		
Fire protection services	\$ 3,885,167	3,677,288
General and administrative	266,685	251,725
Depreciation	22,012	19,691
Unrealized loss on investments	208,183	420,298
Total expenses	4,382,047	4,369,002
Program revenues:		
Charges for services – fire mitigation fees	113,591	83,217
Charges for services – ambulance fees	30,243	28,569
Total program revenues	143,834	111,786
Net program expense	4,238,213	4,257,216
General revenues:		
Property taxes	4,244,590	3,938,428
Interest earnings	272,426	89,011
Gain on sale of assets	340,000	-
Other revenues	3,375	149
Total general revenues	4,860,391	4,027,588
Change in net position	622,178	(229,628)
Net position – beginning of year	11,919,572	12,149,200
Net position – end of year	\$ 12,541,750	11,919,572

See accompanying notes to the basic financial statements

Vista Fire Protection District
Balance Sheet
June 30, 2023

	<u>General Fund</u>	<u>Fire Mitigation Fund</u>	<u>Total Governmental Funds</u>
Assets:			
Cash and cash equivalents	\$ 12,192,996	211,342	12,404,338
Accrued interest receivable	60,443	1,896	62,339
Accounts receivable – fire mitigation	-	32,701	32,701
Property taxes receivable	32,131	-	32,131
Prepaid expenses	1,890	-	1,890
Total assets	<u>12,287,460</u>	<u>245,939</u>	<u>12,533,399</u>
Liabilities:			
Accounts payable	118,329	-	118,329
Accrued expenses	5,693	-	5,693
Total liabilities	<u>124,022</u>	<u>-</u>	<u>124,022</u>
Fund balance: (note 7)			
Non-spendable	1,890	-	1,890
Restricted	-	245,939	245,939
Committed	4,254,061	-	4,254,061
Assigned	6,162,293	-	6,162,293
Unassigned	1,745,194	-	1,745,194
Total fund balance	<u>12,163,438</u>	<u>245,939</u>	<u>12,409,377</u>
Total liabilities and fund balance	<u>\$ 12,287,460</u>	<u>245,939</u>	<u>12,533,399</u>

See accompanying notes to the basic financial statements

Vista Fire Protection District
Reconciliation of the Balance Sheet of Governmental
Type Funds to the Statement of Net Position
June 30, 2023

Reconciliation:

Fund balance - Governmental Funds	\$	<u>12,409,377</u>
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore are not reported in the governmental funds balance sheet.		
Capital assets being depreciated, net		<u>132,373</u>
Total adjustments		<u>132,373</u>
Net position of governmental activities	\$	<u><u>12,541,750</u></u>

See accompanying notes to the basic financial statements

Vista Fire Protection District
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2023

	<u>General Fund</u>	<u>Fire Mitigation Fund</u>	<u>Total</u>
Expenditures/Expenses:			
Current			
Fire protection services	\$ 3,885,167	-	3,885,167
General and administrative	266,685	-	266,685
Unrealized loss on investments	196,594	11,589	208,183
Total expenditures/expenses	<u>4,348,446</u>	<u>11,589</u>	<u>4,360,035</u>
Program revenues:			
Charges for services – fire mitigation fees	-	113,591	113,591
Charges for services – ambulance fees	30,243	-	30,243
Total program revenues	<u>30,243</u>	<u>113,591</u>	<u>143,834</u>
Net program expense	<u>4,318,203</u>	<u>(102,002)</u>	<u>4,216,201</u>
General revenues:			
Property taxes	4,244,590	-	4,244,590
Interest earnings	267,440	4,986	272,426
Gain on sale of assets	340,000	-	340,000
Transfers in (out)	5,238	(5,238)	-
Other revenues	3,375	-	3,375
Total general revenues	<u>4,860,643</u>	<u>(252)</u>	<u>4,860,391</u>
Total revenues	<u>4,890,886</u>	<u>113,339</u>	<u>5,004,225</u>
Excess of revenues over expenditures	<u>542,440</u>	<u>101,750</u>	<u>644,190</u>
Change in net position	<u>542,440</u>	<u>101,750</u>	<u>644,190</u>
Fund balance, beginning of year as previously stated	11,620,998	104,018	11,725,016
Prior period adjustment (note 6)	<u>-</u>	<u>40,171</u>	<u>40,171</u>
Fund balance, beginning of year, as restated	<u>11,620,998</u>	<u>144,189</u>	<u>11,765,187</u>
Fund balance, end of year	<u>\$ 12,163,438</u>	<u>245,939</u>	<u>12,409,377</u>

See accompanying notes to the basic financial statements

Vista Fire Protection District
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balance of Governmental Type Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2023

Reconciliation:

Net Change in Fund balance - Governmental Funds \$ 644,190

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

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

Depreciation expense (22,012)

Total adjustments (22,012)

Change in net position of governmental activities \$ 622,178

See accompanying notes to the basic financial statements

Vista Fire Protection District
Balance Sheet
June 30, 2022

	General Fund	Fire Mitigation Fund	Total Governmental Funds
Assets:			
Cash and cash equivalents	\$ 11,720,219	92,052	11,812,271
Accrued interest receivable	26,901	204	27,105
Accounts receivable – fire mitigation	-	46,695	46,695
Property taxes receivable	19,636	-	19,636
Due from general fund	-	7,093	7,093
Due from other governments	5,941	-	5,941
Prepaid expenses	2,500	-	2,500
Total assets	11,775,197	146,044	11,921,241
Liabilities:			
Accounts payable	147,106	42,026	189,132
Due to fire mitigation fund	7,093	-	7,093
Total liabilities	154,199	42,026	196,225
Fund balance: (note 6)			
Non-spendable	2,500	-	2,500
Restricted	-	104,018	104,018
Committed	3,900,000	-	3,900,000
Assigned	4,500,000	-	4,500,000
Unassigned	3,218,498	-	3,218,498
Total fund balance	11,620,998	104,018	11,725,016
Total liabilities and fund balance	\$ 11,775,197	146,044	11,921,241

See accompanying notes to the basic financial statements

Vista Fire Protection District
Reconciliation of the Balance Sheet of Governmental
Type Funds to the Statement of Net Position
June 30, 2022

Reconciliation:

Fund balance - Governmental Funds	\$ <u>11,725,016</u>
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Amounts reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not current financial resources and, therefore are not reported in the governmental funds balance sheet.

Capital assets not being depreciated	40,000
Capital assets being depreciated, net	<u>154,556</u>
Total adjustments	<u>194,556</u>

Net position of governmental activities	\$ <u><u>11,919,572</u></u>
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See accompanying notes to the basic financial statements

Vista Fire Protection District
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2022

	<u>General Fund</u>	<u>Fire Mitigation Fund</u>	<u>Total</u>
Expenditures/Expenses:			
Current			
Fire protection services	\$ 3,602,393	74,895	3,677,288
General and administrative	251,725	-	251,725
Capital outlay	7,946	-	7,946
Unrealized loss on investments	418,740	1,558	420,298
	<u>4,280,804</u>	<u>76,453</u>	<u>4,357,257</u>
Total expenditures/expenses			
Program revenues:			
Charges for services – fire mitigation fees	-	83,217	83,217
Charges for services – ambulance fees	28,569	-	28,569
	<u>28,569</u>	<u>83,217</u>	<u>111,786</u>
Total program revenues			
Net program expense			
	<u>4,252,235</u>	<u>(6,764)</u>	<u>4,245,471</u>
General revenues:			
Property taxes	3,938,428	-	3,938,428
Interest earnings	88,485	526	89,011
Other non-operating revenues	149	-	149
	<u>4,027,062</u>	<u>526</u>	<u>4,027,588</u>
Total general revenues			
Total revenues			
	<u>4,055,631</u>	<u>83,743</u>	<u>4,139,374</u>
Excess of revenues over expenditures			
	<u>(225,173)</u>	<u>7,290</u>	<u>(217,883)</u>
Change in net position			
	<u>(225,173)</u>	<u>7,290</u>	<u>(217,883)</u>
Fund balance, beginning of year			
	<u>11,846,171</u>	<u>96,728</u>	<u>11,942,899</u>
Fund balance, end of year			
	<u>\$ 11,620,998</u>	<u>104,018</u>	<u>11,725,016</u>

See accompanying notes to the basic financial statements

Vista Fire Protection District
Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balance of Governmental Type Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2022

Reconciliation:

Net Change in Fund balance - Governmental Funds \$ (217,883)

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

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

Capital outlay	7,946
Depreciation expense	<u>(19,691)</u>
Total adjustments	<u>(11,745)</u>

Change in net position of governmental activities \$ (229,628)

See accompanying notes to the basic financial statements

Vista Fire Protection District
Notes to the Basic Financial Statements
For the Fiscal Years Ended June 30, 2023 and 2022

(1) Reporting Entity and Summary of Significant Accounting Policies

A. Organization and Operations of the Reporting Entity

The Vista Fire Protection District is adjacent to the City of Vista in San Diego County. The District is organized under the Fire Protection District Law of 1987 (Health and Safety Code Section 13800 et. Seq) to provide fire protection services within the Vista Fire Protection District. An elected board of directors makes all policy decisions.

The District is governed by a five-member elected Board of Directors. The Board is responsible for establishing policies, guidelines and providing direction for Fire District staff. Board meets on the second Wednesday of each month.

B. Basis of Accounting and Measurement Focus

The *basic financial statements* of the District are comprised of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the basic financial statements

Government-wide Financial Statements

These statements are presented on an *economic resources* measurement focus and the accrual basis of accounting. Accordingly, all of the District's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, including capital assets, are included in the accompanying Statement of Net Position. The Statement of Activities presents changes in net position. Under the accrual basis of accounting, revenues are recognized in the period in which the liability is incurred. The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function. The types of transactions reported as program revenues for the District are to be reported in three categories, if applicable: 1) charges for services, 2) operating grants and contributions, and 3) capital grants and contributions. Charges for services include revenues from customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function. Grant and contributions include revenues restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Governmental Fund Financial Statements

These statements include a Balance Sheet and a Statement of Revenues, Expenditures and Changes in Fund Balances for all major governmental funds. Incorporated into these statements is a schedule to reconcile and explain the differences in net position as presented in these statements to the net position presented in the Government-wide Financial Statements. The District has presented its General Fund, as its major fund, in this statement to meet the qualifications of GASB Statement No. 34.

Governmental funds are accounted for on a spending or *current financial resources* measurement focus and the modified accrual basis of accounting. Accordingly, only current assets and liabilities are included on the Balance Sheet. The Statement of Revenues, Expenditures and Changes in Fund Balances present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Under modified accrual basis of accounting, revenues are recognized in the accounting period in which they become measurable and available to finance expenditures of the current period. Accordingly, revenues are recorded when received in cash, except that revenues subject to accrual (generally 60-days after year-end) are recognized when due. The primary sources susceptible to accrual for the district are property taxes and assessments, interest earnings, investment revenue and operating and capital grant revenues.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

B. Basis of Accounting and Measurement Focus, continued

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. However, exceptions to this rule include principal and interest on debt, which are recognized when due.

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

The District reports the following major governmental funds:

General Fund – is a government's primary operating fund. It accounts for all financial resources of the District, except those required to be accounted for in another fund when necessary.

C. Financial Reporting

The District's basic financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

The District has adopted the following GASB pronouncements in the current year:

In March 2020, the GASB issued Statement No. 94 – *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*. The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

In May 2020, the GASB issued Statement No. 96 – *Subscription-Based Information Technology Arrangements*. This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter. Earlier application is encouraged.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position

1. Use of Estimates

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

2. Cash and Cash Equivalents

Substantially all of District's cash is invested in interest bearing cash accounts. The District considers all highly liquid investments with initial maturities of three months or less to be cash equivalents.

3. Investments and Investment Policy

Changes in fair value that occur during a fiscal year are recognized as investment income reported for that fiscal year. Investment income includes interest earnings, changes in fair value, and any gains or losses realized upon the liquidation or sale of investments.

4. Fair Value Measurements

The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on valuation inputs used to measure the fair value of the asset as follows:

- **Level 1** – Valuation is based on quoted prices in active markets for identical assets.
- **Level 2** – Valuation is based on directly observable and indirectly observable inputs. These inputs are derived principally from or corroborated by observable market data through correlation or market-corroborated inputs. The concept of market-corroborated inputs incorporates observable market data such as interest rates and yield curves that are observable at commonly quoted intervals.
- **Level 3** – Valuation is based on unobservable inputs where assumptions are made based on factors such as prepayment rates, probability of defaults, loss severity, and other assumptions that are internally generated and cannot be observed in the market.

5. Property Taxes and Assessments

Property taxes attach as an enforceable lien on property as of January 1. Taxes are payable in two installments on December 10 and April 10. The County of San Diego (County) bills and collects the property taxes and remits them to the District in installment during the year. Tax revenues are recognized by the District when received.

6. Prepaid Expenses

Certain payments to vendors reflect costs or deposits applicable to future accounting periods and are recorded as prepaid items in both the government-wide and fund financial statements.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position, continued

7. Capital Assets

Capital assets are recorded in the government-wide financial statements. Capital assets acquired are acquired and/or constructed are capitalized at historical cost. District policy has set the capitalization threshold for reporting capital assets at \$7,500. Included in capital assets are land, improvements to land, buildings, building improvements, vehicles, equipment, furniture and fixtures, infrastructure (hydrants), and all other tangible or intangible assets that are used in operations and that have initial useful life extending beyond a single reporting period. Donated assets are recorded at estimated fair market value at the date of donation. Capital outlay is recorded as expenditures of the General Fund and as assets in the government-wide financial statements to the extent the District's capitalization threshold is met. Depreciation is recorded on a straight-line basis over the estimated useful lives of the assets as follows:

• Buildings	15-25 years
• Equipment	5-10 years
• Office Furniture	5 years
• Vehicles	5-10 years

8. Net Position

The financial statements utilize a net position presentation. Net position is categorized as follows:

- **Net Investment in Capital Assets** – Investment in capital assets, net of related debt consists of capital assets, net of accumulated depreciation and amortization, and reduced by outstanding balances of any debt, or other long-term borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- **Restricted** – Restricted consists of assets that have restrictions placed upon their use by external constraints imposed either by creditors (debt covenants), grantors, contributors, or laws and regulations of other governments or constraints imposed by law through enabling legislation.
- **Unrestricted** – Unrestricted consists of the net amount of assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of the net investment in capital assets or restricted component of net position.

9. Fund Balance

The financial statements and governmental funds report fund balance as nonspendable, restricted, committed, assigned or unassigned based primarily on the extent to which the District is bound to honor constraints on how specific amounts can be spent.

- **Non-spendable fund balance** – amounts that cannot be spent because they are either (a) not spendable in form, or (b) legally or contractually required to be maintained intact.
- **Restricted fund balance** – amounts with constraints placed on their use that are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions enabling legislation.
- **Committed fund balance** – amounts that can only be used for specific purposes determined by formal action of the District's highest level of decision-making authority (the Board of Directors) and that remain binding unless removed in the same manner. The underlying action that imposed the limitation needs to occur no later than the close of the reporting period.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(1) Reporting Entity and Summary of Significant Accounting Policies, continued

D. Assets, Deferred Outflows, Liabilities, Deferred Inflows and Net Position, continued

9. Fund Balance, continued

- **Assigned fund balance** – amounts that are constrained by the District’s intent to be used for specific purposes. The intent can be established at either the highest level of decision-making, or by a body or an official designated for that purpose. This is also the classification for residual funds in the District’s special revenue funds.
- **Unassigned fund balance** – the residual classification for the District’s general fund that includes amounts not contained in the other classifications. In other funds, the unassigned classification is used only if expenditures incurred for specific purposes exceed the amounts restricted, committed, or assigned to those purposes.

The Board of Directors establishes, modifies or rescinds fund balance commitments and assignments by passage of an ordinance or resolution. This is done through adoption of the budget and subsequent budget amendments that occur throughout the year.

When both restricted and unrestricted resources are available for use, it is the District’s policy to use restricted resources first, followed by the unrestricted, committed, assigned, and unassigned resources as they are needed.

Fund Balance Policy

The District believes that sound financial management principles require that sufficient funds be retained by the District to provide a stable financial base at all times. To retain this stable financial base, the District needs to maintain an unrestricted fund balance in its funds sufficient to fund cash flows of the District and to provide financial reserves for unanticipated expenditures and/or revenue shortfalls of an emergency nature. Committed, assigned, and unassigned fund balances are considered unrestricted.

The purpose of the District’s fund balance policy is to maintain a prudent level of financial resources to protect against reducing service levels or raising taxes and fees because of temporary revenue shortfalls or unpredicted one-time expenditures.

10. Budgetary Policies

The District follows specific procedures in establishing the budgetary data reflected in the financial statements. By state law, the District may adopt a tentative budget no later than June 30, of each year and adopt a final budget no later than September 30 of each year. Budget revisions are adopted as required in consideration to unanticipated revenues or expenditures.

(2) Cash and Cash Equivalents

Cash and cash equivalents as of June 30 are classified in the accompanying financial statements as follows:

	2023	2022
Cash and cash equivalents	\$ 12,404,338	11,812,271

Cash and cash equivalents as of June 30 consist of the following:

	2023	2022
Deposits held with financial institutions	\$ 53,231	193,407
Investments	12,351,107	11,618,864
Total	\$ 12,404,338	11,812,271

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(2) Cash and Cash Equivalents, continued

As of June 30, the District's authorized deposits had the following maturities:

	2023	2022
Deposits held with Local Agency Investment Fund (LAIF)	260 days	311 days
Deposits held with San Diego County Pooled Investment Fund (SCPIF)	438 days	551 days

Authorized Deposits and Investments

Under provisions of the District's investment policy, and in accordance with Section 53601 of the California Government Code, the District may invest funds as listed in Note 1.D.4 to the financial statements.

Custodial Credit Risk

Custodial credit risk for *deposits* is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits, or will not be able to recover collateral securities that are in the possession of an outside party. The California Government Code and the District's investment policy does not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits, other than the following provision for deposits:

The California Government Code requires that a financial institution secure deposits made by state or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. Of the bank balances, up to \$250,000 is federally insured per institution and the remaining balance is collateralized in accordance with the Code; however, the collateralized securities are not held in the District's name.

The custodial credit risk for *investments* is the risk that, in the event of the failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Code and the District's investment policy contain legal and policy requirements that would limit the exposure to custodial credit risk for investments.

With respect to investments, custodial credit risk generally applies only to direct investments in marketable securities. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of mutual funds or government investment pools (such as LAIF).

At June 30, 2023, the District's investments mature as follows:

Investment Type	Total	Remaining Maturity 12 Months Or Less
Local Agency Investment Fund (LAIF)	\$ 904,177	904,177
San Diego County Pooled Investment Fund (SCPIF)	5,715,700	5,715,700
California Asset Management Program (CAMP)	255,528	255,528
CB&T Trust Wealth Management	5,475,702	5,475,702
Total	\$ 12,351,107	12,351,107

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(2) Cash and Cash Equivalents, continued

At June 30, 2022, the District's investments mature as follows:

<u>Investment Type</u>	<u>Total</u>	<u>Remaining Maturity 12 Months Or Less</u>
Local Agency Investment Fund (LAIF)	\$ 890,943	890,943
San Diego County Pooled Investment Fund (SCPIF)	5,051,518	5,051,518
California Asset Management Program (CAMP)	245,684	245,684
CB&T Trust Wealth Management	5,430,719	5,430,719
Total	\$ 11,618,864	11,618,864

Interest Rate Risk

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. The longer the maturity an investment has, the greater its fair value has sensitivity to changes in market interest rates. The District's investment policy follows the Code as it relates to limits on investment maturities as a means of managing exposure to fair value losses arising from increasing interest rates.

Credit Risk

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

Credit ratings of investments as of June 30, 2023, were as follows:

<u>Investment Type</u>	<u>Total</u>	<u>Minimum Legal Rating</u>	<u>Exempt or Not Rated</u>
Local Agency Investment Fund (LAIF)	\$ 904,177	N/A	904,177
San Diego County Pooled Investment Fund (SCPIF)	5,715,700	N/A	5,715,700
California Asset Management Program (CAMP)	255,528	N/A	255,528
CB&T Trust Wealth Management	5,475,702	N/A	5,475,702
Total	\$ 12,351,107		12,351,107

Credit ratings of investments as of June 30, 2022, were as follows:

<u>Investment Type</u>	<u>Total</u>	<u>Minimum Legal Rating</u>	<u>Exempt or Not Rated</u>
Local Agency Investment Fund (LAIF)	\$ 890,943	N/A	890,943
San Diego County Pooled Investment Fund (SCPIF)	5,051,518	N/A	5,051,518
California Asset Management Program (CAMP)	245,684	N/A	245,684
CB&T Trust Wealth Management	5,430,719	N/A	5,430,719
Total	\$ 11,618,864		11,618,864

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(2) Cash and Cash Equivalents, continued

Concentration of Credit Risk

The District's investment policy contains no limitations on the amounts that can be invested in any one issuer as beyond that stipulated by the California Government Code. There were no investments in any one issuer (other than for U.S. Treasury securities, mutual funds, and external investment pools) that represented 5% or more of total District's investment at June 30, 2023 and 2022.

Investment in State Investment Pool

The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

The pool portfolio is invested in a manner that meets the maturity, quality, diversification and liquidity requirements set forth by GASB 79 for external investment pools that elect to measure, for financial reporting purposes, investments at amortized cost. LAIF does not have any legally binding guarantees of share values. LAIF does not impose liquidity fees or redemption gates on participant withdrawals.

San Diego County Pooled Investment Fund (SDCPIF)

The San Diego County Pooled Investment Fund (SDCPIF) is a pooled investment fund program governed by the County of San Diego Board of Supervisors and administered by the County of San Diego Treasurer and Tax Collector. Investments in SDCPIF are highly liquid as deposits and withdrawals can be made at any time without penalty, determined on an amortized cash basis, the same as the fair value of the District's position in the pool.

JPA Pool

The District is a voluntary participant in the California Asset Management Program (CAMP), a California Joint Powers Authority that falls under California Code Section 53601(p), which is directed by a Board of Trustees that is made up of experienced local government finance directors and treasurers.

Fair Value Measurements

Investments measured at fair value on a recurring and non-recurring basis, are as follows:

Investments at June 30, 2023

<u>Investment Type</u>	<u>Total</u>	<u>Fair Value Measurements</u>		
		<u>Quoted Price in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Local Agency Investment Fund (LAIF)	\$ 904,177	904,177	-	-
San Diego County Pooled Investment Fund (SCPIF)	5,715,700	5,715,700	-	-
California Asset Management Program (CAMP)	255,528	255,528	-	-
CB&T Trust Wealth Management	5,475,702	5,475,702	-	-
Total	\$ 12,351,107	12,351,107	-	-

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(2) Cash and Cash Equivalents, continued

Investments at June 30, 2022

<u>Investment Type</u>	<u>Total</u>	<u>Fair Value Measurements</u>		
		<u>Quoted Price in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Local Agency Investment Fund (LAIF)	\$ 890,943	890,943	-	-
San Diego County Pooled Investment Fund (SCPIF)	5,051,518	5,051,518	-	-
California Asset Management Program (CAMP)	245,684	245,684	-	-
CB&T Trust Wealth Management	5,430,719	5,430,719	-	-
Total	\$ 11,618,864	11,618,864	-	-

(3) Due to/Due From the City of Vista

The amounts reflected in the financial statements that are due from/due to the City of Vista represent the overpayment/underpayment for contracted fire protection services and other fees collected by the City of Vista on behalf of the District as follows:

	<u>2023</u>	<u>2022</u>
District fees collected by the City of Vista on behalf of the District for fiscal year 2021/22	\$ 30,243	28,569
Less: Payments received through 06/30/22	(30,243)	(22,628)
Balance due from the City of Vista	-	5,941
Fire protection and emergency medical services	3,885,167	3,677,288
Less: Payments remitted through 06/30/22	(3,885,167)	(3,677,288)
Balance due from the City of Vista	-	-
Net due from the City of Vista	\$ -	5,941

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(4) Capital Assets

Changes in capital assets for the 2023 fiscal year were as follows:

	<u>Balance 2022</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Balance 2023</u>
Non-depreciable assets:				
Land	\$ 40,000	-	(40,000)	-
Total non-depreciable assets	40,000	-	(40,000)	-
Depreciable assets:				
Access road improvements	368,728	-	-	368,728
Equipment	7,094	-	(7,094)	-
Signage	8,719	-	(8,719)	-
Total depreciable assets	384,541	-	(15,813)	368,728
Accumulated depreciation:				
Access road improvements	(217,967)	(18,217)	(171)	(236,355)
Equipment	(3,900)	(3,194)	7,094	-
Signage	(8,118)	(601)	8,719	-
Total accumulated depreciation	(229,985)	(22,012)	15,642	(236,355)
Total depreciable assets, net	154,556	(22,012)	(171)	132,373
Total capital assets, net	\$ 194,556			132,373

During the year, the District does not have any capital asset additions.

Changes in capital assets for the 2022 fiscal year were as follows:

	<u>Balance 2021</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Balance 2022</u>
Non-depreciable assets:				
Land	\$ 40,000	-	-	40,000
Total non-depreciable assets	40,000	-	-	40,000
Depreciable assets:				
Access road improvements	359,968	8,760	-	368,728
Equipment	8,452	-	(1,358)	7,094
Signage	8,719	-	-	8,719
Total depreciable assets	377,139	8,760	(1,358)	384,541
Accumulated depreciation:				
Access road improvements	(199,749)	(18,218)	-	(217,967)
Equipment	(3,061)	(1,383)	544	(3,900)
Signage	(8,028)	(90)	-	(8,118)
Total accumulated depreciation	(210,838)	(19,691)	544	(229,985)
Total depreciable assets, net	166,301	(10,931)	(814)	154,556
Total capital assets, net	\$ 206,301			194,556

Major capital asset additions during the year included \$8,760 in access road improvements.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(5) Net Position

The calculation of net position at June 30 was as follows:

	2023	2022
Investment in capital assets:		
Capital assets, net	\$ 132,373	194,556
Total investment in capital assets	132,373	194,556
Restricted		
Fire mitigation fund	245,939	104,018
Total restricted funds	245,939	104,018
Unrestricted net position:		
Non-spendable net position:		
Prepaid expenses	1,890	2,500
Total non-spendable net position	1,890	2,500
Spendable net position:		
Unrestricted:		
Designated for Fire Station Reconstruction	4,254,061	3,900,000
Designated for Fire/EMS Services	3,820,131	-
Designated for General Operating Reserve	1,342,162	4,500,000
Designated for Community Wildfire Protection	1,000,000	-
Unrestricted	1,745,194	3,218,498
Total spendable net position	12,161,548	11,618,498
Total unrestricted net position	12,163,438	11,620,998
Total net position	\$ 12,541,750	11,919,572

(6) Prior Period Adjustment

In 2023, the District passed a resolution to establish fund balances for the District. As a result of the resolution, the District recognized an adjustment of \$40,171 in its fire mitigation fund to agree with the balance as stated in the resolution.

The adjustment to fund balance is as follows:

	General Fund	Fire Mitigation Fund	Total
Fund balance at July 1, 2022, as previously stated	\$ 11,620,998	104,018	11,725,016
Effect of adjustment of GASB 34 allocation per Resolution 2023-08	-	40,171	40,171
Fund balance at July 1, 2022, as restated	\$ 11,620,998	144,189	11,765,187

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(7) Fund Balance

Fund balances are presented in the following categories: non-spendable, restricted, committed, assigned, and unassigned (See Note 1.D.9 for a description of these categories).

Fund balance classifications as of June 30, 2023 are as follows:

Description	General Fund	Fire Mitigation Fund	Total Governmental Funds
Non-spendable:			
Prepaid expenses	\$ 1,890	-	1,890
Total non-spendable	1,890	-	1,890
Restricted:			
Fire Mitigation Fund	-	245,939	245,939
Total restricted	-	245,939	245,939
Committed:			
Fire Station Reconstruction	4,254,061	-	4,254,061
Total committed	4,254,061	-	4,254,061
Assigned:			
Fire/EMS Services	3,820,131	-	3,820,131
General Operating Reserve	1,342,162	-	1,342,162
Community Wildfire Protection	1,000,000	-	1,000,000
Total assigned	6,162,293	-	6,162,293
Unassigned	1,745,194	-	1,745,194
Total unassigned	1,745,194	-	1,745,194
Total fund balance	\$ 12,163,438	245,939	12,409,377

The District maintains a policy to reserve a portion of unrestricted net position that would allow it to continue fire protection service for up to 18 months following a natural disaster. The general operating reserve of \$1,342,162, and \$4,500,000, as of June 30, 2023, and 2022, respectively, may be adjusted by the Board of Directors from time to time, as necessary to fund both operations and capital improvement projects.

On July 1, 2022, the District entered into a seventh supplemental agreement with City of Vista (City) for the reconstruction of City Fire Station Three. The expected cost of the project is \$9,500,000, for which \$4,500,000 will be funded by the District. As of June 30, 2023, and 2022, the District funds include \$4,254,061 and \$3,900,000 from the General fund, respectively. In addition to the District's contribution to the reconstruction of the fire station, the contract between the District and the City was extended through June 30, 2056.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(7) Fund Balance, continued

Fund balance classifications as of June 30, 2022 are as follows:

Description	General Fund	Fire Mitigation Fund	Total Governmental Funds
Non-spendable:			
Prepaid expenses	\$ 2,500	-	2,500
Total non-spendable	2,500	-	2,500
Restricted:			
Fire Mitigation Fund	-	104,018	104,018
Total restricted	-	104,018	104,018
Committed:			
Fire Station Reconstruction	3,900,000	-	3,900,000
Total committed	3,900,000	-	3,900,000
Assigned:			
General Operating Reserve	4,500,000	-	4,500,000
Total assigned	4,500,000	-	4,500,000
Unassigned	3,218,498	-	3,218,498
Total unassigned	3,218,498	-	3,218,498
Total fund balance	\$ 11,620,998	104,018	11,725,016

(8) Governmental Accounting Standards Board Statements Issued, Not Yet Effective

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to June 30, 2023, that have effective dates that may impact future financial presentations.

The following pronouncement implementation dates have been delayed due to the COVID-19 pandemic.

Governmental Accounting Standards Board Statement No. 99

In April 2022, the GASB issued Statement No. 99 – *Omnibus 2022*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(8) Governmental Accounting Standards Board Statements Issued, Not Yet Effective, continued

Governmental Accounting Standards Board Statement No. 100

In June 2022, the GASB issued Statement No. 100 – *Accounting Changes and Error Corrections – An Amendment of GASB Statement No. 62*. The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

This Statement defines accounting changes as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

The requirements of this Statement will improve the clarity of the accounting and financial reporting requirements for accounting changes and error corrections, which will result in greater consistency in application in practice. In turn, more understandable, reliable, relevant, consistent, and comparable information will be provided to financial statement users for making decisions or assessing accountability. In addition, the display and note disclosure requirements will result in more consistent, decision useful, understandable, and comprehensive information for users about accounting changes and error corrections.

The requirements of this Statement are effective for accounting changes and error corrections made in fiscal years beginning after June 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

Governmental Accounting Standards Board Statement No. 101

In June 2022, the GASB issued Statement No. 101 – *Compensated Absences*. The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

The requirements of this Statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. Earlier application is encouraged.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2023 and 2022

(9) Commitments and Contingencies

Litigation

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

(10) Subsequent Events

Events occurring after June 30, 2023, have been evaluated for possible adjustment to the financial statements or disclosure as of November 15, 2023, which is the date the financial statements were available to be issued.

Required Supplementary Information

Vista Fire Protection District
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2023

	<u>Adopted Original Budget</u>	<u>Board Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
Expenditures/Expenses:					
Fire protection services	\$ 3,723,596	-	3,723,596	3,885,167	(161,571)
General and administrative	399,349	-	399,349	266,685	132,664
Unrealized loss on investments	-	-	-	196,594	(196,594)
Total expenditures/expenses	<u>4,122,945</u>	<u>-</u>	<u>4,122,945</u>	<u>4,348,446</u>	<u>(225,501)</u>
Program revenues:					
Charges for services – ambulance fees	25,000	-	25,000	30,243	5,243
Total program revenues	<u>25,000</u>	<u>-</u>	<u>25,000</u>	<u>30,243</u>	<u>5,243</u>
General revenues:					
Property taxes	4,180,810	-	4,180,810	4,244,590	63,780
Interest earnings	88,485	-	88,485	267,440	178,955
Gain on sale of assets	-	-	-	340,000	340,000
Transfers in	-	-	-	5,238	5,238
Other revenues	-	-	-	3,375	3,375
Total general revenues	<u>4,269,295</u>	<u>-</u>	<u>4,269,295</u>	<u>4,860,643</u>	<u>591,348</u>
Total revenues	<u>4,294,295</u>	<u>-</u>	<u>4,294,295</u>	<u>4,890,886</u>	<u>596,591</u>
Excess of revenues over (under) expenditures	<u>171,350</u>	<u>-</u>	<u>171,350</u>	<u>542,440</u>	<u>371,090</u>
Net change in fund balance	<u>171,350</u>	<u>-</u>	<u>171,350</u>	<u>542,440</u>	<u>371,090</u>
Fund balance – beginning of year	<u>11,885,160</u>	<u>-</u>	<u>11,960,160</u>	<u>11,620,998</u>	
Fund balance – end of year	<u>\$ 12,056,510</u>	<u>-</u>	<u>12,131,510</u>	<u>12,163,438</u>	

Vista Fire Protection District
Budgetary Comparison Schedule – Fire Mitigation Fund
For the Fiscal Year Ended June 30, 2023

	<u>Adopted Original Budget</u>	<u>Board Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
Expenditures/Expenses:					
Fire protection services	\$ -	-	-	-	-
Unrealized loss on investments	-	-	-	11,589	(11,589)
Total expenditures/expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,589</u>	<u>(11,589)</u>
Program revenues:					
Charges for services – fire mitigation fees	80,000	-	80,000	113,591	33,591
Total program revenues	<u>80,000</u>	<u>-</u>	<u>80,000</u>	<u>113,591</u>	<u>33,591</u>
General revenues:					
Interest earnings	-	-	-	4,986	4,986
Transfers out	-	-	-	(5,238)	(5,238)
Total general revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>(252)</u>	<u>(252)</u>
Total revenues	<u>80,000</u>	<u>-</u>	<u>80,000</u>	<u>113,339</u>	<u>33,339</u>
Excess of revenues over (under) expenditures	<u>80,000</u>	<u>-</u>	<u>80,000</u>	<u>101,750</u>	<u>21,750</u>
Net change in fund balance	<u>80,000</u>	<u>-</u>	<u>80,000</u>	<u>101,750</u>	<u>21,750</u>
Fund balance, beginning of year as previously stated	79,228	-	79,228	104,018	
Prior period adjustment	-	-	-	40,171	
Fund balance, beginning of year, as restated	<u>79,228</u>	<u>-</u>	<u>79,228</u>	<u>144,189</u>	
Fund balance – end of year	<u>\$ 159,228</u>	<u>-</u>	<u>159,228</u>	<u>245,939</u>	

**Vista Fire Protection District
Notes to Budgetary Comparison Schedules
For the Fiscal Year Ended June 30, 2023**

(1) Budgets and Budgetary Data

The District follows specific procedures in establishing the budgetary data reflected in the financial statements. On or before June 30 of each year, the District's Board shall adopt a preliminary budget (which is no later than July 1 of each year), which shall conform to the accounting and budgeting procedures for special districts contained in Subchapter 3 (commencing with Section 1031.1) of, and Article 1 (commencing with Section 1121) of Subchapter 4 of, Chapter 2 of Division 2 of Title 2 of the California Code of Regulations.

On or before October 1 of each year after making any changes in the preliminary budget, the board shall adopt a final budget. The final budget shall establish its appropriation limit pursuant to Division 9 (commencing with Section 7900) of Title 1 of the Government Code. A copy of the final budget shall be forwarded to the auditor of each county in which the district is located.

The District presents a comparison of the annual budget to actual results for the General Fund at the functional expenditure-type major object level for financial reporting purposes. The budgeted expenditure amounts represent the adopted budget. No Board approved supplemental appropriations were made. The budgeted revenue amounts represent the adopted budget as originally approved.

**Vista Fire Protection District
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2022**

	<u>Adopted Original Budget</u>	<u>Board Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
Expenditures/Expenses:					
Fire protection services	\$ 3,395,000	-	3,395,000	3,602,393	(207,393)
General and administrative	408,511	-	408,511	251,725	156,786
Capital outlay	75,000	-	-	7,946	(7,946)
Unrealized loss on investments	-	-	-	418,740	(418,740)
Total expenditures/expenses	<u>3,878,511</u>	<u>-</u>	<u>3,803,511</u>	<u>4,280,804</u>	<u>(477,293)</u>
Program revenues:					
Charges for services – ambulance fees	18,000	-	18,000	28,569	10,569
Total program revenues	<u>18,000</u>	<u>-</u>	<u>18,000</u>	<u>28,569</u>	<u>10,569</u>
General revenues:					
Property taxes	3,800,000	-	3,800,000	3,938,428	138,428
Interest earnings	99,500	-	99,500	88,485	(11,015)
Other revenues	-	-	-	149	149
Total general revenues	<u>3,899,500</u>	<u>-</u>	<u>3,899,500</u>	<u>4,027,062</u>	<u>127,562</u>
Total revenues	<u>3,917,500</u>	<u>-</u>	<u>3,917,500</u>	<u>4,055,631</u>	<u>138,131</u>
Excess of revenues over (under) expenditures	<u>38,989</u>	<u>-</u>	<u>113,989</u>	<u>(225,173)</u>	<u>(339,162)</u>
Net change in fund balance	<u>38,989</u>	<u>-</u>	<u>113,989</u>	<u>(225,173)</u>	<u>(339,162)</u>
Fund balance – beginning of year	<u>11,846,171</u>	<u>-</u>	<u>11,846,171</u>	<u>11,846,171</u>	
Fund balance – end of year	<u>\$ 11,885,160</u>	<u>-</u>	<u>11,960,160</u>	<u>11,620,998</u>	

Vista Fire Protection District
Budgetary Comparison Schedule – Fire Mitigation Fund
For the Fiscal Year Ended June 30, 2022

	<u>Adopted Original Budget</u>	<u>Board Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
Expenditures/Expenses:					
Fire protection services	\$ 70,000	-	70,000	74,895	(4,895)
Unrealized loss on investments	-	-	-	1,558	(1,558)
Total expenditures/expenses	<u>70,000</u>	<u>-</u>	<u>70,000</u>	<u>76,453</u>	<u>(6,453)</u>
Program revenues:					
Charges for services – fire mitigation fund	52,000	-	52,000	83,217	31,217
Total program revenues	<u>52,000</u>	<u>-</u>	<u>52,000</u>	<u>83,217</u>	<u>31,217</u>
General revenues:					
Interest earnings	500	-	500	526	26
Total general revenues	<u>500</u>	<u>-</u>	<u>500</u>	<u>526</u>	<u>26</u>
Total revenues	<u>52,500</u>	<u>-</u>	<u>52,500</u>	<u>83,743</u>	<u>31,243</u>
Excess of revenues over (under) expenditures	<u>(17,500)</u>	<u>-</u>	<u>(17,500)</u>	<u>7,290</u>	<u>24,790</u>
Net change in fund balance	<u>(17,500)</u>	<u>-</u>	<u>(17,500)</u>	<u>7,290</u>	<u>24,790</u>
Fund balance – beginning of year	<u>96,728</u>	<u>-</u>	<u>96,728</u>	<u>96,728</u>	
Fund balance – end of year	<u>\$ 79,228</u>	<u>-</u>	<u>79,228</u>	<u>104,018</u>	

Vista Fire Protection District
Notes to Budgetary Comparison Schedules
For the Fiscal Year Ended June 30, 2022

(1) Budgets and Budgetary Data

The District follows specific procedures in establishing the budgetary data reflected in the financial statements. On or before June 30 of each year, the District's Board shall adopt a preliminary budget (which is no later than July 1 of each year), which shall conform to the accounting and budgeting procedures for special districts contained in Subchapter 3 (commencing with Section 1031.1) of, and Article 1 (commencing with Section 1121) of Subchapter 4 of, Chapter 2 of Division 2 of Title 2 of the California Code of Regulations. Budget revisions are adopted as required in consideration to unanticipated revenues or expenditures.

On or before October 1 of each year after making any changes in the preliminary budget, the board shall adopt a final budget. The final budget shall establish its appropriation limit pursuant to Division 9 (commencing with Section 7900) of Title 1 of the Government Code. A copy of the final budget shall be forwarded to the auditor of each county in which the district is located.

The District presents a comparison of the annual budget to actual results for the General Fund at the functional expenditure-type major object level for financial reporting purposes. The budgeted expenditure amounts represent the adopted budget. No Board approved supplemental appropriations were made. The budgeted revenue amounts represent the adopted budget as originally approved.

Report on Compliance and Internal Controls

**Independent Auditor’s Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial Statements
Performed in Accordance with *Government Auditing Standards***

Board of Directors
Vista Fire Protection District
Vista, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Vista Fire Protection District (District) as of and for the years ended June 30, 2023 and 2022, and the related notes to the financial statements, which collectively comprises the District’s basic financial statements, and have issued our report thereon dated November 15, 2023.

Internal Control Over Financial Reporting

In planning and performing our audits of the financial statements, we considered the District’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District’s internal control. Accordingly, we do not express an opinion on the effectiveness of the District’s internal control.

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

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

Compliance and Other Matters

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

**Independent Auditor's 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***

Purpose of this Report

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

C.J. Brown & Company CPAs

Cypress, California

November 15, 2023

Vista Fire Protection District

Management Report

June 30, 2023

Vista Fire Protection District

Management Report

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Board of Directors
Vista Fire Protection District
Vista, California

Dear Members of the Board:

In planning and performing our audit of the financial statements of the governmental activities of the Vista Fire Protection District (District) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control over financial reporting, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible.* The chance of the future event or events occurring is more than remote but less than likely.
- *Probable.* The future event or events are likely to occur.

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

Current Year Comments and Recommendations

Disclosure of Audit Adjustments and Reclassifications

As your external auditor, we assume that the books and records of the District are properly adjusted before the audit begins. In many cases, however, audit adjustments and reclassifications are made in the normal course of the audit process to present the District's financial statements in conformity with accounting principles generally accepted in the United States of America or for comparison purposes with the prior year. For the Board of Directors to gain a full and complete understanding and appreciation of the scope and extent of the audit process we have presented these audit adjustments and reclassifications as an attachment to this letter. There can be very reasonable explanations for situations of having numerous adjustments as well as having no adjustments at all. However, the issue is simply disclosure of the adjustments and reclassifications that were made and to provide the Board of Directors with a better understanding of the scope of the audit.

Current Year Comments and Recommendations

Management's Response

The District has reviewed and approved all of the audit adjustment and reclassification entries provided by the auditor and have entered those entries into the District's accounting system.

* * * * *

This communication is intended solely for the information and use of management, the Board of Directors, and others within the District, and is not intended to be, and should not be, used by anyone other than these specified parties. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

We appreciate the courtesy and cooperation extended to us during our examination. We would be pleased to discuss the contents of this letter with you at your convenience. Please do not hesitate to contact us.

C.J. Brown & Company CPAs

Cypress, California

November 15, 2023

APPENDIX

Vista Fire Protection District

Audit/Finance Committee Letter

June 30, 2023

Board of Directors
Vista Fire Protection District
Vista, California

We have audited the financial statements of the governmental activities of the Vista Fire Protection District (District) for the year ended June 30, 2023, and have issued our report thereon dated November 15, 2023. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated May 11, 2023, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the District solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

If any, we have provided our findings regarding significant control deficiencies over financial reporting and material noncompliance, and other matters noted during our audit in a separate letter to you dated November 15, 2023.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

An auditor that is not involved in the engagement performed an independent review of the financial statements that was prepared by us based on the information provided by management. This safeguard reduces the threat of self-review risk to an acceptable level.

Required Risk Assessment Procedures per Auditing Standards

As auditors of the District, we are required per AU-C Section 240, “Consideration of Fraud in a Financial Statement Audit”, to “ordinarily” presume and consider the following risks in designing our audit procedures:

- Management override of controls
- Revenue recognition

Qualitative Aspects of the Entity’s Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the District is included in Note 1 to the financial statements. There have been no initial selection of accounting policies and no changes in significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management’s current judgments. The most sensitive accounting estimates affecting the financial statements are as follows:

Management’s estimate of the fair value of cash and investments is based on information provided by financial institutions. We evaluated the key factors and assumptions used to develop the fair value of cash and investments in determining that it is reasonable in relation to the financial statements taken as a whole.

Management’s estimate of capital assets depreciation is based on historical estimates of each capitalized item’s useful life expectancy or cost recovery period. We evaluated the key factors and assumptions used to develop the capital asset depreciation calculations in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District’s financial statements relate to:

The disclosure of fair value of cash and cash equivalents in Note 2 to the basic financial statements represents amounts susceptible to market fluctuations.

The disclosure of capital assets, net in Note 4 to the basic financial statements is based on historical information which could differ from actual useful lives of each capitalized item.

Significant Unusual Transactions

For purposes of this communication, professional standards require us to communicate to you significant unusual transactions identified during our audit. No significant unusual transactions were identified as a result of our audit procedures that were brought to the attention of management:

Identified or Suspected Fraud

We have not identified or have not obtained information that indicates that fraud may have occurred.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards also require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole and each applicable opinion unit.

There were no uncorrected misstatements whose effects in the current and prior periods, as determined by management, are immaterial, both individually and in the aggregate, to the financial statements taken as a whole. There was no material, corrected misstatements that were brought to the attention of management as a result of our audit procedures.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the District's financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Circumstances that Affect the Form and Content of the Auditor's Report

For purposes of this letter, professional standards require that we communicate any circumstances that affect the form and content of our auditor's report. There were no circumstances that affect the form and content of the auditor's report.

Representations Requested from Management

We have requested certain written representations from management, which are included in the attached letter dated November 15, 2023.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, or Issues

In the normal course of our professional association with the District, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating and regulatory conditions affecting the entity, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the District's auditors.

Other Information Included in Annual Reports

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the District's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. However, in accordance with such standards, we have read the information and considered whether such information, or the manner of its presentation, was materially inconsistent with its presentation in the financial statements.

Other Information Included in Annual Reports, continued

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the financial statements.

Conclusion

We appreciate the cooperation extended to us by Karlana Rannals, Administrative Manager, in the performance of our audit testwork.

We will be pleased to respond to any question you have about the foregoing. We appreciate the opportunity to continue to be of service to the District.

C.J. Brown & Company CPAs

Cypress, California

November 15, 2023

**Vista Fire Protection District
Schedule of Audit Adjusting Journal Entries
For the Fiscal Year Ended June 30, 2023**

Adjusting Journal Entries JE # 1

To adjust gain on sale of land as of June 30, 2023.

518	Gain/Loss (Fair Market Value)	\$	40,000.00	
290	Investment in General Fixed Assets			40,000.00

Adjusting Journal Entries JE # 2

To reconcile beginning net position as of June 30, 2023.

999	PY Expenses		232.52	
284	Fund Balance Unreserved Designation	\$		232.52

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: PURCHASING AND CONTRACTING POLICY - ADOPTION
DATE: November 10, 2023



RECOMMENDATION

Adopt the following financial policies:

1. Policy No. 4020 – Purchasing and Contracting Policy

BACKGROUND

District policies provide a solid foundation for sound public agency practices. Staff have been given direction by the Board to develop the needed policies using the California Special District Sample Policies Template and surveying other like districts as guides. This specific policy references the California Public Contracting Code (“PCC”), §§20810-20813. Staff has included the specific section which cites that code that the District must follow:

20812. (a) A district board may contract for special services. These contracts shall be with persons specially trained, experienced, expert, and competent to perform the special services. The special services shall be limited to the fields of accounting, administration, ambulance, architecture, custodial, economics, engineering, finance, insurance, labor relations, law, maintenance, mechanics, medicine, planning, science, technology, and other services which are incidental to the operation of the district.

(b) In the case of a district which has a final budget in excess of one million dollars (\$1,000,000), the district shall follow the contracting and purchasing procedures which **apply to the county government of its principal county** or the procedures in subdivision (c).

(c) In the case of a district which has a final budget of less than one million dollars (\$1,000,000), the district shall follow the procedures of this subdivision.

Staff has included with this staff report the San Diego County Competitive Procurement Policy A-87 that outlines the competitive process for procurement of goods and services that will apply to Vista Fire Protection District.

CURRENT SITUATION

The District does not have a Procurement and Contracting policy. Upon approval, staff will have clear directions and authority to procure the goods and services necessary for the District to operate.

Attachment(s)

1. Policy No. 4020 – Purchasing and Contracting Policy
2. San Diego County Competitive Procurement Policy A-87

ADMINISTRATIVE POLICY AND PROCEDURES

POLICY TITLE	Purchasing and Contracting
POLICY No.	4020
ADOPTED	
REVISED	

4020 Purchasing and Contracting Policy

4020.1 PURPOSE

This Policy is designed to implement and comply with the State Purchasing Statutes and to guide District personnel in making economical and sound business decisions involving expenditures of District funds.

4020.2 POLICY

Formal purchasing procedures for local agencies (including “districts”) are required under the terms of California Government Code §54202 and the Public Contracting Code (“PCC”), §§20810-20813.

4020.2.1 Purchasing of goods and services shall be in accordance with San Diego County Competitive Procurement Policy A-87, as directed by PCC §20812, with the following threshold limits modified to those outlined in §2-M of Policy A-87 (presently \$30,000), and those found in the following specific sections of Policy A-87:

4020.2 .1.1 Disabled Veteran Business Enterprises - § 2(G);

4020.2 .1.2 Simplified Procurement Procedure for Purchase of Goods and Services - §2(J);

4020.2 .1.3 Single Source Exceptions to Competitive Bidding - §3;

4020.2 .1.4 Contract Approval - §6 – all contracts over \$30,000 to be submitted to the Board for approval; and

4020.2.2 Obtaining contracts for construction projects more than \$10,000 shall be in accordance with PCC §20813, except for “maintenance” projects as defined in PCC §22002.

4020.2.3 With a Labor Compliance Program in effect, Public Works projects as defined in California Labor Code (“CLC”) §1720, *et seq.* in excess of \$25,000 or public works maintenance projects in excess of \$15,000 must be registered with the California Department of Industrial Relations within thirty (30) days of contract award, pursuant to California Labor Code (“CLC”) §1773.3

4020.2.3.1 If no Labor Compliance Program exists, prevailing wages must be paid on all contracted public works projects over \$1,000 within the meaning of CLC §§1720-1720.9 pursuant to CLC §1771 and such projects must be registered with the California Department of Industrial Relations within thirty (30) days of contract award, pursuant to CLC §1773.3.

4020.2.4 District subcontractors are required to follow their employer’s written Illness & Injury Prevention Program (“IIPP”). If no such program exists, they are to follow this District’s (or contractor, e.g., City of Vista) IIPP Program and Code of Safe Practices prior to commencing work.

4020.2.5 District contractor is and will act as an independent contractor and the contractor and the contractor’s employees, subcontractors and agents are not employees, officers, or agents of the District.

ADMINISTRATIVE POLICY AND PROCEDURES

POLICY TITLE	Investment of District Funds
POLICY No.	4020
ADOPTED	
REVISED	

4020.2.6 A District contractor shall perform services and obligations under a contract according to the contractor's own means and methods of work, which shall be in the exclusive charge and under the control of contractor and which shall not be subject to control or supervision by the District, except as to the results of the work.

4020.2.7 A DISTRICT CONTRACTOR MUST ACKNOWLEDGE THAT:

4020.2.7.1 The contractor is free from the control and direction of the District in connection with the manner and means by which the services are performed;

4020.2.7.2 Contractor performs services outside the usual course of the District's business; and

4020.2.7.3 Contractor is customarily engaged in an independently established trade, occupation, or business of the same nature as the services performed for the District.

4020.3 DEFINITIONS

4020.3.1 CHIEF ADMINISTRATIVE OFFICER: In instances when the County Policy grants authority to the CAO, the District Officer having such authority will be the Administrative Manager or Fire Chief.

4020.3.2 DIRECTOR OF PURCHASING AND CONTRACTING: In instances when the County Policy grants authority to the CAO, the District Officer having such authority shall be the Administrative Manager or Fire Chief.

4020.3.3 ASSISTANT CHIEF ADMINISTRATIVE OFFICER: In instances when the County Policy grants authority to the ACAO, the District Officer having such authority shall be the Administrative Manager or Fire Chief.

4020.4 INTENT

4020.4.1 Purchases shall be made as needed, in order to provide the District with maximum benefit for minimum expenditures. It is also essential that purchases of all goods, supplies, services, and construction items be done by the District in a fair and open manner that promotes public confidence in the Agency and reinforces the public perception of fairness and equal opportunity for all competing vendors offering their products or service to the District.

4020.4.2 Consistent with the above guidelines, purchases should be made from vendors located within the boundaries of the District when cost, quality and delivery times are equal to or better than quotes provided from distant areas. State law forbids any Director or other Officer of the District from being interested, directly or indirectly, in any contract awarded or to be awarded by the Board, or in the profits to be derived from it.

ADMINISTRATIVE POLICY AND PROCEDURES

POLICY TITLE	Investment of District Funds
POLICY No.	4020
ADOPTED	
REVISED	

4020.5 PROCEDURES

4020.5.1 GENERAL PURCHASING GUIDELINES:

4020.5.1.1 Quote information shall be retained until completion of the Annual Audit for the fiscal year in which purchased.

4020.5.1.2 Shipping charges and applicable taxes, if any, must be included in the total price shown on the Purchase Order.

4020.5.1.3 Open Accounts shall be utilized for the purchase of repetitive need, low-valued items or for the purchase of items (such as lumber) which must be available on short notice at any time. *Open Accounts shall not be utilized as a substitute for the normal purchase order process described below.*

4020.5.1.4 Nothing in these purchasing guidelines shall prevent the Administrative Manager or Fire Chief, or their authorized designee, from authorizing purchases outside of these guidelines in emergency situations.

4020.5.1.5 Purchases of items not in the Budget **will require Board approval** prior to the purchase except under circumstances outlined herein.

4020.5.2 AWARDING/COMPLETION OF PUBLIC WORKS CONTRACTS

4020.5.2.1 **AWARDING PUBLIC WORKS CONTRACTS:** The District shall contract with vendors registered with the California Department of Industrial Relations (“DIR”) to perform “public works” projects in accordance with this Policy and California Law. Per California Labor Code (CLC) §1720, “Public Works” includes “construction, alteration, demolition, installation or repair work, which is paid for in whole or part with public funds.” Visit: <https://efiling.dir.ca.gov/PWCR/Search> to determine if the contractor is eligible to perform work for the District.

4020.5.2.2 Applicable Public Works contracts shall be registered with the California Department of Industrial Relations (DIR) within thirty (30) days of award of contract. Submit a PWC-100 form to the DIR by visiting: <https://www.dir.ca.gov/pwc100ext/>, as required by CLC §1773.3 and 8 Cal. Code Reg. §16451(a).

4020.5.2.3 **CONTRACT COMPLETION:** Upon completion of a Public Works contract, the District is required to file a “Notice of Completion” with the DIR, with a copy submitted to the Labor Commissioner. A copy of the submitted Notice will be kept with the contract file.

4020.5.2.4 **REPORTING OFFICER:** The Administrative Manager or Fire Chief shall be the District’s designated Reporting Officer, who will be responsible for ensuring appropriate selection of contractors and that the required Registrations and Notices are made/filed.

ADMINISTRATIVE POLICY AND PROCEDURES

POLICY TITLE	Investment of District Funds
POLICY No.	4020
ADOPTED	
REVISED	

4020.6 EMERGENCIES

4020.6.1 California Public Contract Code (PCC) §22050 authorizes public agencies to utilize special purchasing procedures when emergencies exist. During emergencies, the procedures outlined in PCC §22050 shall be utilized instead of the rules found in Section 5.0 of this policy when purchasing special services or construction work.

4020.6.2 SPECIAL SERVICES: In the case of an emergency, the District Board may adopt a resolution by a four-fifths vote of all the members of the District Board, declaring that the public interest and necessity demand immediate expenditure of public money for special services to safeguard life, health, or property. The Board may spend any sum for special services as may be required in the emergency without submitting the expenditure to bid.

4020.6.3 CONSTRUCTION: In the case of an emergency, the District Board may adopt a resolution by a four-fifths vote of all the members of the District Board, declaring that the public interest and necessity demand immediate expenditure of public money to safeguard life, health, or property. The District Board may expend any sum required in the emergency for the construction or completion of any building structure or improvement without submitting the expenditure to bid.

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BOARD OF SUPERVISORS POLICY**

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Purpose

To establish a Board of Supervisors policy that requires competitive procurement of goods and services, defines the various methods of competitively procuring goods and services, and sets forth exemptions and exceptions from the competitive procurement requirements for the procurement of certain goods and services. This policy also establishes criteria where the exemptions and exceptions may be used and the process for using exemptions and exceptions. This policy implements the provisions of the applicable State of California and County of San Diego laws and regulations governing the County's purchase of goods and services.

Policy

It is the policy of the Board of Supervisors that:

1. The County shall competitively procure goods and/or services unless otherwise allowed for under this Policy or required by State or federal law.
2. The Board of Supervisors, the Chief Administrative Officer, or the Director of the Department of Purchasing and Contracting, as appropriate, shall determine that the price or cost to the County of any contract for goods and/or services is fair and reasonable prior to awarding the contract.
3. The competitive procurement requirements of this policy may be satisfied by: (a) Formal Bidding, (b) Competitive Negotiated Procurement, (c) Reverse Auction, or (d) through a contract competitively awarded by another governmental agency or cooperative that includes other governmental agencies.
4. Exemptions and Single Source exceptions to the competitive procurement requirements are set forth in this policy. Applicable Single Source exceptions allowed or required by federal, State, or County laws, regulations, ordinances, or policies may also be used where it is determined that doing so would be in the County's best interests.

Procedure

1. Definitions:
 - A. Formal Bidding: A competitive procurement process by which bidders respond to a Request for Bids (RFB) and award is made to the lowest bidder (or if allowed for in the RFB, bidders) who is both responsive (conforming with material bid requirements) and responsible (possessing the attributes of trustworthiness, quality, fitness, capacity, and experience to satisfactorily perform the contract). The County may initiate this process with an RFB or Request for Statement of Qualifications (RFSQ) to pre-qualify offerors for a subsequent RFB.
 - B. Competitive Negotiated Procurement: A procurement process by which offerors respond to a Request for Proposals (RFP). A Source Selection Committee (SSC) then objectively evaluates

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those proposals based upon the proposed goods or services, qualifications, price, and other relevant evaluation criteria, and recommends for award to the Source Selection Authority (SSA) the proposal or proposals that provide the best value to the County. The County may initiate competitive negotiated procurements by issuing an RFP or an RFSQ to pre-qualify offerors for a subsequent RFP. A contract or contracts may be awarded after completion of successful negotiations with one or more offerors.

- C. Reverse Auction: A procurement process by which offerors submit decreasing incremental offers openly and in real-time and where the award is based on the lowest pricing from a responsive (conforming with material bid requirements) and responsible (possessing the attributes of trustworthiness, quality, fitness, capacity, or experience to satisfactorily perform the contract) offeror (or if allowed for, offerors). The County may initiate a Reverse Auction directly or by issuing an RFSQ to pre-qualify offerors for a subsequent Reverse Auction.
- D. Single Source: Only one manufacturer, distributor, supplier or service provider can provide the required goods and/or services. The following is a non-exclusive list of examples of a Single Source:
 - 1) Competition is precluded because of the existence of patent rights, copyrights, secret processes, control of the basic raw material(s) or similar circumstances, and no equivalent good or service is available.
 - 2) The procurement is for parts or components for equipment, and no information or data is available to ensure that the parts or components obtained from another supplier will perform the same function in the equipment; or the parts or components could compromise the safety or reliability of the product, or would void or invalidate a manufacturer's warranty or guarantee.
 - 3) The procurement is for services from a provider with unique knowledge, skill, or ability not available from other sources.
 - 4) A distributor or service provider has an exclusive franchise or operating agreement with the supplier of goods to be purchased or maintained and no other person or entity may provide, install, service or maintain the goods in the service area. This does not include the purchase of goods where a same or similar good may be purchased and is not otherwise defined as a Single Source item.
 - 5) Standardization: The procurement is for goods and/or services where standardization is beneficial for reasons including maintenance, repair, training, and interoperability.

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6) Continuity: The procurement is for goods and/or services where continuity of providers will provide efficiency or critical knowledge, and other providers of the goods and/or services cannot provide similar efficiencies or critical knowledge.

2. Categorical Exemptions from Competitive Procurement Policy:

The following types of procurement of goods and/or services are categorically exempt from the competitive procurement requirements:

- A. Utility Services: The item or service to be procured is from a utility or a direct access provider and qualifies as a Single Source. Utility Services include gas, electric, water, sewer, waste disposal, land-based telephone, internet and television, and similar services.
- B. Educational Services: Procurement of educational services from a not-for-profit organization.
- C. Federal and State Award Schedules: Procurement of Services and non-services that are based upon federal or State award schedules.
- D. Standard Commercial Off-the-Shelf Software Packages (COTS) or Hardware Products: Procurement of software or hardware products that are ready-made and commercially available for sale to the general public, and designed to be easily integrated into existing systems without the need for more than minimal customization, and where the provider of services and/or items would qualify as a Single Source.
- E. Equipment Maintenance Services: Maintenance services and/or replacement parts where the provider of services and/or goods would qualify as a Single Source.
- F. Operating and Maintenance Services for Software and Hosting Services: Procurement or renewal of operating and maintenance services for existing software and/or hosting services where the provider of services and/or goods would qualify as a Single Source.
- G. Disabled Veteran Business (DVB): Procurements of up to \$50,000 in goods and/or services from a DVB as defined in Board Policy B-39a, where the DVB performs a Commercially Useful Function (CUF) as defined in California Military and Veterans Code Section 999 or successor statute.
- H. Architectural, Engineering and Related Professional Services: Professional services procured in accordance with Board Policy F-40, applicable laws of the State of California and related County procedures.

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- I. Medical or Surgical Equipment, Supplies or Professional Services: Procurement of medical or surgical equipment or supplies or professional services for use by a County facility if funds for such use are appropriated. "Medical or surgical equipment or supplies" means only equipment or supplies commonly, necessarily, and directly used by or under the direction of a physician or surgeon in performing their duties in a County facility.
- J. Simplified Procurement Procedure: Procurement of goods and/or services with a total contract value not to exceed \$250,000, or a contract value not to exceed \$100,000 annually and for a term not to exceed five (5) years, where the procurements are made through the use of quotations and award is based on terms, price, and other appropriate factors and in accordance with the procedures set forth by the Director of the Department of Purchasing and Contracting.
- K. Publications and Subscription Services: Notices, advertisements, and publication services used to post notices required by law or necessary to support the County operations. Information sources governed by publisher agreement, subscriptions (on-line or print) to newspapers, journals, and other periodicals. Legal research services and publications used for legal research and analysis.
- L. Small Business (SB) and Veteran Owned Business (VOB) Set-Aside: Use of competition or Simplified Procurement Procedures with a total contract value not to exceed \$100,000, and where eligibility to compete for award is reserved exclusively for SBs and VOBs as defined in Board Policies B-53 and B-39a respectively.
- M. Authorization for the Chief Administrative Officer (CAO) to Contract for Services: The CAO is authorized to approve, without a competitive procurement, a service contract, not to exceed an annual value of \$30,000, where the contract services relate to the discharge of CAO official duties for the purpose of directly assisting the CAO with the performance of such duties. The CAO may instruct the Director of the Department of Purchasing and Contracting to execute the service contract approved by the CAO. The Assistant CAO, in the absence of the CAO, is authorized to approve service contracts pursuant to this provision. The CAO or the ACAO as the case may be, may not delegate the authority granted under this provision.
- N. Interim Contracts: Interim contract or extension of an existing contract where the required goods or services are the subject of an ongoing procurement and where the results of that procurement have been protested in accordance with Board Policy A-97 (Protest Procedures for Award of Contracts), or litigation has been initiated or is believed to be forthcoming, or where an unforeseen and intervening event has delayed the award or caused the procurement to be cancelled or a portion of the procurement to be redone; or where the goods and/or services are or were provided through a contract that has been or is expected to be terminated or suspended,

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- O. Community Services Agreements: Procurement of non-public works services such as clean up, weed abatement, graffiti removal, and other similar work acquired from not-for-profit organizations providing job training or transitional employment through the performance of the contracted work, not to exceed an annual value of \$500,000. The Director of the Department of Purchasing and Contracting shall provide guidance on the selection process to be used by departments where multiple potential contractors exist.
- P. Emergency Purchases: Procurement, subsequent approval, or modification of an existing (emergency or non-emergency) contract in case of emergency as defined in Section 402 of the County Code of Administrative Ordinances where the value of the goods and/or services acquired for the emergency does not exceed \$100,000 in value.

To confirm an exemption from this policy, the procuring department shall cite and justify the applicability of the categorical exemption in its request for approval of the procurement transmitted to the appropriate contracting authority (e.g., the Board of Supervisors or the Director of the Department of Purchasing and Contracting).

3. Single Source Exceptions to Competitive Procurement:

- A. The competitive procurement requirements of this policy may also not apply if, under the particular circumstances of the procurement, (i) the goods and/or services qualify as a Single Source and the purchase of those goods and/or services otherwise complies with the requirements of this Policy and ii) procuring the goods and/or services from a Single Source would be in the County's best interest. In order to be in the County's best interest, the Single Source must provide the goods and/or services at a price and with terms that the Board of Supervisors, or as appropriate under this Policy or the Board's direction, the Chief Administrative Officer or the Director of the Department of Purchasing and Contracting determines to be fair and reasonable.

Unless otherwise allowed under the County Code of Administrative Ordinances or this Policy, Single Source procurements with an estimated annual value may be approved as follows:

- 1) Contracts up to \$50,000 – Director of Purchasing and Contracting.
- 2) Contracts over \$50,000 and up to \$100,000 – Chief Administrative Officer.
- 3) Contracts over \$100,000 – Board of Supervisors.
- 4) In cases of Emergency, as defined in Section 402 of the County Code of Administrative Ordinances, the Chief Administrative Officer or the department heads may approve Single Source procurements over \$100,000 without prior Board of Supervisors' approval.

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B. Requesting a Single Source Exception to this Policy:

Whether requesting approval by the Director of the Department of Purchasing and Contracting, the Chief Administrative Officer, or the Board of Supervisors, requests for an exception to this policy shall be in writing and shall conform to the following format and include the following information:

- 1) Introductory paragraph about the procurement.
- 2) Goods and/or services, term period, and estimated value.
- 3) Benefits to the County of San Diego.
- 4) Why the procurement qualifies for an exception.
- 5) Basis for determination of fair and reasonable price.

4. Public Notice of Procurement:

To maximize competition, the Director shall comply with the following notice and publication requirements:

- A. For all procurements when competition is required, the Director shall post the procurement and make available to the vendor community notice of the procurement in accordance with procedures and processes established by the Director.
- B. The Director shall provide notice and publication of the procurement as required by funding source requirements or federal or State law or regulation.

Responsible Departments

1. Department of Purchasing and Contracting

Sunset Date

This policy will be reviewed for continuance by 12-31-2027.

References

Board Action
02-24-81 (134)

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- 02-06-90 (43)
- 05-15-96 (11)
- 01-28-03 (16)
- 02-27-07 (9)
- 12-09-08 (33)
- 06-28-11 (9)
- 12-04-12 (13)
- 08-06-13 (8)
- 12-08-20 (25)

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: AZTEC LANDSCAPING CONTRACT RENEWAL
DATE: NOVEMBER 10, 2023



RECOMMENDATION

Approve and authorize a 12-month contract extension with Aztec Landscaping, Inc for Emergency Access Road Maintenance, Weed Abatement, and As Needed Services to the Vista Fire Protection District (District) from December 1, 2023, to December 1, 2024, at the current contract rate not to exceed \$26,250.

BACKGROUND

The District entered into an agreement with Aztec Landscaping, Inc. for Emergency Access Road Maintenance, Weed Abatement, and As Needed Services on December 1, 2019. Pursuant to the contract, Section 7. Term of the Agreement, (b) reads:

“This Agreement shall be in effect for a period of twelve (12) months from the effective date of the Agreement and be renewable at the District’s option, for a maximum of three years from the effective date of this Agreement unless terminated as described in paragraph (c) below. All work to be performed by the Contractor pursuant to this Agreement shall be completed prior to any payment being considered. Time is of the essence.”

The board approved a twelve-month extension for the same amount of \$25,000 on November 9, 2022.

Staff has drafted a Purchasing and Contracting policy scheduled for review and approval at the November 15th meeting. This new policy is in accordance with San Diego County Competitive Procurement Policy A-87, and the threshold limits were increased from \$25,000 to \$30,000 for contracts. The increased threshold provides District staff with some breathing room in requiring a bid process for these services.

CURRENT SITUATION

Staff contacted Aztec Landscaping regarding their upcoming renewal. Aztec Landscaping has requested a 5% contract increase (from \$25,000 → \$26,250). The increase is under the new \$30,000 threshold and currently does not require that the contract be rebid.

The contract submitted for review and approval has been modified from the current contract, and any amended language is shown in blue text. Aztec Landscaping has reviewed and approved the updated contract.

**AGREEMENT BETWEEN THE VISTA FIRE PROTECTION DISTRICT AND AZTEC LANDSCAPING, INC. FOR
EMERGENCY ACCESS ROAD MAINTENANCE, WEED ABATEMENT, AND AS NEEDED SERVICES**

THIS AGREEMENT, is made and entered into this 1st day of December, 20222023 by and between the **VISTA FIRE PROTECTION DISTRICT** (hereinafter referred to as "District") and **AZTEC LANDSCAPING, INC.** (hereinafter referred to as "Contractor").

RECITALS

WHEREAS, the District has constructed various evacuation access roads to provide emergency access to rural neighborhoods as identified in the 2005 community wildfire protection program;

WHEREAS, the District, in its discretion, is responsible for maintaining the access roads open, safe, clear of weeds throughout the year;

WHEREAS, the District in 2016 advertised for and received bids for emergency access road maintenance, weed abatement, and as needed services; and

WHEREAS, the District has deemed Contractor to be the lowest and most responsible bidder to perform the needed work.

WHEREAS, the District and Contractor desire to extend for an additional 12-month period the Agreement entered into November 4, 2016December 1, 2022 that expires December 1, 20222023.

NOW, THEREFORE, in consideration of these recitals and the mutual covenants contained herein, District and Contractor agree as follows:

1. INCORPORATION OF RECITALS

The above recitals are true and correct and are incorporated herein by reference.

2. SERVICES TO BE PROVIDED BY CONTRACTOR

- a. Contractor shall act in a professional capacity to assist the District. Contractor's work shall conform to all applicable statutes, laws, regulations, and professional standards for such work.
- b. Contractor agrees to furnish all labor, material, equipment, and incidentals necessary for maintaining each access road in a safe and operable condition as set forth in the contract bid specifications and directed by the District.
- c. The specifications for the emergency access road maintenance, weed abatement, and as needed services and the Contractor's proposal and bid sheet are part of this contract and are attached hereto and incorporated herein as Exhibit A. If there is any discrepancy or conflict between the terms of this Agreement and the contract documents, the specific terms of this Agreement shall control.
- d. The Contractor shall commence and perform the work contemplated hereunder at the times, dates and place designated by the District and/or the District's consultant/designee ("Designated Representative").
- e. The Contractor acknowledges that survey monuments and stakes may exist upon certain property and parcels designated to mowed or otherwise cut. The Contractor agrees to ascertain, prior to doing any work thereon, the locations of such monuments or stakes, and take necessary precautions to avoid their dislocation, removal or destruction. Any survey monuments or stakes that may be disturbed, damaged or destroyed by the Contractor or his employees shall be reset

by a registered civil engineer or licensed surveyor at the Contractor's expense, forthwith, upon demand by the Designated Representative.

- f. No equipment shall be operated on any streets or sidewalk, unless it is equipped with rubber pads or rubber tires.

3. ASSISTANCE BY DISTRICT

Subject to other provisions of this Agreement, the District shall:

- a. Provide the Contractor with assess instructions, gate keys and limit of clearing.
- b. Upon completion of contractor's work, inspect and monitor Contractor's execution of work to determine compliance with the bid specifications.
- c. Receive and review Contractor's monthly written status report describing each assess road conditions accompanied by digital photos.

4. COMPENSATION

a. Method

- i. The District shall pay Contractor for work performed hereunder in accordance with the rates set forth in the Bid Sheet attached hereto and incorporated herein.
- ii. The Contractor will not undertake work in excess of ~~\$25,000~~26,250 per year without notifying and obtaining the District's approval in advance.
- iii. Contractor agrees that any money to be forfeited pursuant to any stipulation in this Agreement may be withheld and retained from any payment due to the Contractor hereunder, pursuant to Section 1727 of said Labor Code.
- iv. Payment of any fee or reimbursement shall not constitute a waiver by the District of any breach of any part of this Agreement.

- b. Expenses: The District shall not reimburse Contractor for any expenses incurred by Contractor in rendering services under this Agreement.

c. Schedule:

- i. Contractor shall bill District c/o Vista Fire Protection District, 450 S. Melrose, Vista, CA 92081, for services rendered under this Agreement, and via email @ ~~vfpd.manager@gmail.com~~krannals@vistafpd.org.
- ii. After certification by the Designated Representative, payment may be ordered on the next regular disbursement day of the District if the Contractor requests payment on that schedule. Otherwise, payment will be made at completion of the program.
Final payment may be withheld until all damage claims are corrected or a claim is settled by the Contractor's insurance company.

d. Failure to Perform:

Notwithstanding anything in this Agreement to the contrary, it is agreed due to the schedule of work to be completed as required by the District, that in the event Contractor fails to provide labor, materials and equipment necessary for emergency access road maintenance, weed abatement, and as needed services, upon the dates, time and in the manner and the location specified by the District, the Contractor agrees to the following: Pursuant to this agreement, the Designated Representative, at its option, hire other contractors to complete any phase or portion

of the work. Contractor waives any claims against the District for compensation for such work in the event the District is required to hire such contractors, based on rates in excess of the rates agreed upon herein to be paid to Contractor, from any compensation due hereunder to Contractor, or if no such compensation is due, Contractor shall pay such amount on demand. Unless a hazardous condition presents an emergency requiring immediate action to protect life or property, prior to hiring any additional contractor as specified hereunder, the District agrees to give seventy-two (72) hours written notice (sent by overnight delivery) addressed to the Contractor to comply. The contractor shall provide a telephone number or an alternative contact number to provide verbal notice, to be followed by the overnight written notice, setting forth the work said substitute contractor will perform.

5. PREVAILING WAGE

This Contract is subject to the prevailing wage requirements set forth by the Department of Industrial Relations ("DIR"), subject to compliance registration, monitoring and enforcement by DIR and all related requirements of Senate Bill 854 (Labor Codes §§1715.5, 1725.5, 1771.1, 1771.1(a), and 1771.4.)

As of the effective date of this Agreement, Contractor shall provide to the District proof of its current registration to perform public work pursuant to Labor Code § 1725.5.

6. DISPUTES

If a dispute should arise regarding the performance of this Agreement or compensation for work performed under this Agreement, the parties hereby agree to attempt to settle the dispute by subsequent agreement between the Contractor's principal and the Designated Representative. In the event that a dispute continues, the principal of the Contractor and the Designated Representative shall state their respective views of the dispute in a letter to the District Board, sending copies to each other. The District Board shall, within ten (30) days of receiving letters from both parties, consider the facts and solutions recommended by each party. In such cases, the action of the District Board shall be binding upon both District and Contractor. Nothing in this procedure shall prohibit the parties from seeking remedies available to them at law. In the event of litigation, the prevailing party shall be entitled to reasonable attorney and other litigation expenses.

7. TERM OF THE AGREEMENT

- a. This Agreement shall take effect on December 1, ~~2022~~2023.
- b. This Agreement shall be in effect for a period of twelve (12) months from the effective date of this Agreement, unless terminated as described in paragraph (c) below. All work to be performed by Contractor pursuant to this Agreement shall be completed prior to any payment being considered. Time is of the essence.
- c. Either party may terminate this Agreement by tendering written notice to the other party thirty (30) days before the effective date of termination. In such event, or upon request of the District, Contractor shall assemble all District's documents in the Contractor's possession and put them in order for proper filing and closing, and deliver said documents to District. In the event of termination, Contractor shall be paid for work performed to the termination date. The District

shall make the final determination as to the portion of tasks completed and the compensation to be made.

8. STATUS OF THE CONTRACTOR

The Contractor shall perform the services provided for herein in Contractor's own way as an independent contractor and in pursuit of Contractor's independent calling. Contractor is not to be considered an employee of the District, nor shall any employees of Contractor be considered employees of the District, for any purpose. Contractor shall be under the direction and control of District staff only as to the results to be accomplished.

9. OWNERSHIP OF DOCUMENTS

All plans, studies, sketches, drawings, reports, and specifications as herein required are the property of the District, whether the work for which they are made may be executed or not. In the event this contract is terminated, and at the end of the term of this contract, all such plans, studies, sketches, drawings, reports, and specifications shall be delivered immediately to the District. Contractor may retain one copy of each document for his records, but shall have no proprietary rights to them.

10. ASSIGNMENT AND SUBCONSULTING

- a. Contractor shall not assign this contract, any part thereof, or any compensation due thereunder without the prior written consent of the District.
- b. Contractor shall be fully responsible to the District for any acts and omissions of Contractor's subcontractors, including persons either directly or indirectly employed by subcontractors, in the event Contractor subcontracts any of the work to be performed under this contract. Contractor's responsibility under this paragraph shall be identical to Contractor's liability for acts and omissions of Contractor and employees of the Contractor. Nothing contained in this Agreement shall create any contractual relationship between District and any subcontractor of Contractor, but Contractor shall bind every subcontractor and every subcontractor of a subcontractor by the terms of this contract applicable to Contractor's work, unless such change, omission, or addition is approved in advance in writing by the District Board. All subcontractors are subject to the prior written review and approval of the District Board.
- c. All terms, conditions, and provisions hereof shall inure to and bind each of the parties hereto, and each of their respective heirs, executors, administrators, successors, and assigns.

11. PAROLE AGREEMENTS

No oral agreement or representation by an officer, agent, or employee of either party made before, during, or after the execution of this Agreement shall become a part of this Agreement except to the extent such oral agreement or representation is expressly reflected in this written Agreement or a written amendment to this Agreement. In light of the District's right and duty to protect the public's interest and the District's legal obligation to have authority for its acts, executed oral amendments shall be subject to the provisions of Section 4 above, dealing with exceeding the cost ceiling for this Agreement.

12. INDEMNIFICATION & INSURANCE

During all phases of this agreement, as well as subsequent to its termination, Contractor agrees to defend, indemnify and save harmless District, its officers, agents, independent contractors and employees from and against any and all claims, demands, losses, defense costs, or liability of any kind or nature which the District, its officers, agents, and employees may sustain or incur or which may be imposed upon them for injury to or death of persons, or damage to property as a result of, arising out of, or in any manner connected with Contractor's performance under the terms of this Agreement, excepting only liability arising out of the sole negligence of the District.

With respect to professional services, the Contractor shall indemnify and hold harmless the owner, their officers and employees, from liability, including costs and expenses to the extent caused out of the negligent acts, errors or omissions or willful misconduct of Contractor's, its employees and agents.

Without limiting, Contractor's indemnification, it is agreed that Contractor shall maintain in force at all times during the performance of this Agreement the following policy or policies of insurance covering its operations:

- a. Comprehensive General Liability, including contractual liability, business automobile liability, and on-going operations and products and completed operations, all of which shall include coverage for both bodily injury and property damage, with a combined single limit of one million dollars.
- b. Workers' Compensation coverage at statutory limits.

Contractor's liability policy shall contain the following clauses:

- i. "The Vista Fire Protection District is named as an additional insured as respects operations of the named insured performed under contract with the District."
- ii. "It is agreed that any insurance maintained by the District shall apply in excess of, and not contribute with insurance provided by this policy."

All insurance policies required by this Section shall contain the following clause:

"This insurance shall not be canceled, limited or non-renewed until after thirty days written notice has been given to the District."

Certificates of insurance and endorsements for additional insured (Form B CG 20 10 11 85) evidencing the coverage's required by the clauses set forth above shall be filed with the District prior to the effective date of this Agreement. This is a condition precedent to the formation of any obligation by the District to compensate Contractor under this Agreement.

All obligations of Contractor pursuant to this paragraph 12 shall survive following termination of this Contract.

13. CONFLICT OF INTEREST

Contractor agrees that it shall comply with and be bound by all laws and regulations deriving from the relationship of the Contractor to the Commission, and in particular with the Conflict-of-Interest laws, being Chapter 7 of Title 9 of the California Government Code, otherwise known as the Political Reform Act. As a condition precedent to the formation of this Agreement, Contractor warrants and covenants that it is adequately informed regarding the obligations and duties imposed by the Political Reform

AGREEMENT BETWEEN THE VISTA FIRE PROTECTION DISTRICT AND AZTEC LANDSCAPING, INC. FOR EMERGENCY ACCESS ROAD MAINTENANCE, WEED ABATEMENT, AND AS NEEDED SERVICES

Act and that to the best of Contractor's knowledge and belief, there exists no conflict of interest (within the meaning of the Political Reform Act) that would disqualify the Contractor from participation in any decisions arising out of the performance of this Agreement. Prior to commencement of any work in the performance of this Agreement, Contractor shall file a financial disclosure statement with the District.

14. NOTICES

Any notice, which either party may desire to give to the other party, must be in writing and may be given by personal delivery or by mailing the same by registered or certified mail, return receipt requested, to the party to whom the notice is directed at the address of such party set forth below or such address as the parties may hereinafter designate by giving notice in the manner provided for herein. Any notice given by mail will be deemed given forty-eight (48) after such notice is deposited in the United States mail, addressed as provided, with postage fully prepaid.

To Contractor: Aztec Landscaping, Inc.
To District: Vista Fire Protection District
Attn: Karlana Rannals
450 S Melrose
Vista, CA 92081

IN WITNESS WHEREOF, we have hereunto set our hands and seals.

VISTA FIRE PROTECTION DISTRICT

CONTRACTOR: AZTEC LANDSCAPING, INC.

By: _____

James Elliott, President

By: Rafael Aguilar _____

Title: ~~VP of Operations~~ Chief Executive Officer

EXHIBIT A

**Vista Fire Protection District
Emergency Access Road/ Weed Abatement/ As Needed Services
BID SCHEDULE**

EMERGENCY ACCESS ROADS Table (1)- Weed Mowing and String Trimming of Surface Areas

Road	Length	Surface Area	Cost Each	Frequency	(x) 5 Total
Par Valley Drive	3,200 l. f.	130,000 Sq.Ft.*	\$2, 587.00 <u>716.35</u>	5	\$ 12,935.00 <u>13,581.75</u>
Fabry Lane	800 l. f.	32,000 Sq.Ft.*	\$ 799.00 <u>838.95</u>	5	\$ 3,995.00 <u>4,194.75</u>
Catalina/Deeb	1,600 l. f.	110,000 Sq.Ft.*	\$2, 189.00 <u>298.45</u>	5	\$ 10,945.00 <u>11,492.25</u>
Hardell Lane	4,000 l. f.	240,000 Sq.Ft.*	\$ 4,776.00 <u>5,014.80</u>	5	\$ 23,880.00 <u>25,074.00</u>
El Paso Alto	625 l. f.	24,600 Sq.Ft.*	\$ 710.00 <u>745.50</u>	5	\$3, 550.00 <u>727.50</u>
Total Table (1)					<u>\$58,070.25</u>

*Estimated road and adjacent surface area to be mowed/maintained. Weeds to be mowed/string trimmed to a height not to exceed 2 Inches. All weed debris shall be mulched and spread evenly on site or removed at contractor's expense. In no event shall vegetative mulch debris exceed 3 Inches In overall length. Includes up to 40 feet each side of roadways - contractor verify. See attached maps for locations.

WEED ABATEMENT PARCELS - Table (2)

Weed Abatement Mowing **	Cost Each
Mowing – Parcels 15,000 – 30,000 Sq. Ft.	\$ 840 <u>882.00</u>
Mowing – Parcels 30,000 Sq. Ft. – 1 Acre	\$1, 023.00 <u>074.15</u>
Mowing – Parcels 1 Acre	\$1, 086.00 <u>140.30</u>
Mowing – Parcels cost per Sq. Ft.	\$. 025 <u>026</u>
Total Table (2)	
	<u>\$2,949.02</u> <u>\$3,096.71</u>

** Weeds to be mowed/string trimmed to a height not to exceed 2 Inches. All weed debris shall be mulched and spread evenly on site or removed at contractor's expense. In no event shall vegetative mulch debris exceed three (3) Inches In overall length.

MISCELLANEOUS AS NEEDED SERVICES - Table (3)

Item of Work	Unit Cost	Est. Qty.	Total Cost
Sand Bags (Provide and Install)	Each - \$8.35	300 bags	\$2, 505.00 <u>630.25</u>
Herbicide application (Glyphosate or approved equal)	1,000 Sq. Ft. \$250.00	200,000 Sq. Ft.	\$ 4,950.00 <u>5,197.50</u>
Rubber tired tractor & operator – skip loader ¼ yd bucket and scraper	Hour - \$95.00	12 hours	\$1, 140 <u>197.00</u>
Rubber tired tractor & operator with flail or rotary type cutter mower	Hour - \$82.00	8 hours	\$ 656.00 <u>688.80</u>
Rubber tired tractor & operator with disc	Hour - \$90.00	8 hours	\$ 720 <u>756.00</u>
Six (6) cubic yard dump truck & operator	Hour - \$110.00	4 hours	\$ 440 <u>462.00</u>
Chain saw & operator	Hour - \$32.00	8 hours	\$ 256.00 <u>268.80</u>
Manual labor equipped with hand tools and/or gas- powered string trimmers	Hour - \$28.50	12 hours	\$ 342.00 <u>359.10</u>
Total Table (3)			<u>\$11,009.00</u>

Total Tables (1) plus (2) plus (3) = ~~\$\$69,263.025~~\$72,726.41 ***

*** Total quantities and figures are for bid comparisons only. Actual work quantities will vary.

**Vista Fire Protection District
Emergency Access Road/ Weed Abatement/ As Needed Services**

EXHIBIT A

SCOPE OF WORK

EXHIBIT A

**Vista Fire Protection District
Emergency Access Road/ Weed Abatement/ As Needed Services
SCOPE OF WORK**

1. Upon notification from Vista Fire Protection District- (VFPD) - representative, contractor shall within (5) work days, mobilize and begin working uninterrupted until all work is completed to the satisfaction of the VFPD.
2. It is the intent of this contract to be an as needed contract. Contractor will be compensated for units of work completed. All labor, materials and incidentals are to be included in the contractors bid unit prices. All invoices for work completed shall be accompanied with digital photos representing the entire completed work area.
3. Weed Abatement - weeds to be mowed/string trimmed to a height not to exceed 2 inches. All weed debris shall be mulched and spread evenly on site or removed at contractor's expense. In no event shall vegetative mulch debris exceed 3 inches in overall length.
4. Contractor shall comply with all applicable laws and regulations relative to the work tasks in Table 1, 2 and 3. Contractor shall employ industry recognized Best Management Practices (BMP) associated with the San Diego Regional Water Quality Control Board storm water runoff prevention criteria.
- 1.5. This Contract is subject to compliance registration, monitoring and enforcement by the Department of Industrial Relations (DIR) and all related requirements of Senate Bill 854 (Labor Codes §§1715.5, 1725.5, 1771.1, 1771.1(a), and 1771.4.) A contractor or subcontractor shall not be qualified to submit a bid or to be listed in a bid proposal subject to the requirements of Public Contract Code section 4104, nor shall it be qualified to enter into, or engage in the performance of, any contract of public work, unless it is currently registered and qualified under Labor Code section 1725.5 to perform public work (as "public work" is defined by Division 2, Part 7, Chapter 1 (§§1720 et seq.) of the Labor Code).

Vista Fire Protection District
BIDDER INFORMATION

BIDDER INFORMATION

Bidder certifies that the following Information Is true and correct:

Business Name Aztec Landscaping, Inc.
Business Address: 7980 Lemon Grove Way, Lemon Grove, CA 91945
Telephone: (619) 464-3303
Email: rafael@azteclandscaping.com
State Contractors License No. & Class: 642504, C27
Original Date Issued: 04/16/1992 Expiration Date: 04/30/2024
Department of Industrial Relations (DIR) Registration No. 1000007145

Bidder's Name: Aztec Landscaping, Inc.

Bidder's Signature: Rafael Aguilar

Date: 10/25/2023

**AGREEMENT BETWEEN THE VISTA FIRE PROTECTION DISTRICT AND AZTEC LANDSCAPING, INC. FOR
EMERGENCY ACCESS ROAD MAINTENANCE, WEED ABATEMENT, AND AS NEEDED SERVICES**

THIS AGREEMENT, is made and entered into this 1st day of December, 2023 by and between the **VISTA FIRE PROTECTION DISTRICT** (hereinafter referred to as "District") and **AZTEC LANDSCAPING, INC.** (hereinafter referred to as "Contractor").

RECITALS

WHEREAS, the District has constructed various evacuation access roads to provide emergency access to rural neighborhoods as identified in the 2005 community wildfire protection program;

WHEREAS, the District, in its discretion, is responsible for maintaining the access roads open, safe, clear of weeds throughout the year;

WHEREAS, the District in 2016 advertised for and received bids for emergency access road maintenance, weed abatement, and as needed services; and

WHEREAS, the District has deemed Contractor to be the lowest and most responsible bidder to perform the needed work.

WHEREAS, the District and Contractor desire to extend for an additional 12-month period the Agreement entered into December 1, 2022 that expires December 1, 2023.

NOW, THEREFORE, in consideration of these recitals and the mutual covenants contained herein, District and Contractor agree as follows:

1. INCORPORATION OF RECITALS

The above recitals are true and correct and are incorporated herein by reference.

2. SERVICES TO BE PROVIDED BY CONTRACTOR

- a. Contractor shall act in a professional capacity to assist the District. Contractor's work shall conform to all applicable statutes, laws, regulations, and professional standards for such work.
- b. Contractor agrees to furnish all labor, material, equipment, and incidentals necessary for maintaining each access road in a safe and operable condition as set forth in the contract bid specifications and directed by the District.
- c. The specifications for the emergency access road maintenance, weed abatement, and as needed services and the Contractor's proposal and bid sheet are part of this contract and are attached hereto and incorporated herein as Exhibit A. If there is any discrepancy or conflict between the terms of this Agreement and the contract documents, the specific terms of this Agreement shall control.
- d. The Contractor shall commence and perform the work contemplated hereunder at the times, dates and place designated by the District and/or the District's consultant/designee ("Designated Representative").
- e. The Contractor acknowledges that survey monuments and stakes may exist upon certain property and parcels designated to mowed or otherwise cut. The Contractor agrees to ascertain, prior to doing any work thereon, the locations of such monuments or stakes, and take necessary precautions to avoid their dislocation, removal or destruction. Any survey monuments or stakes that may be disturbed, damaged or destroyed by the Contractor or his employees shall be reset

- by a registered civil engineer or licensed surveyor at the Contractor's expense, forthwith, upon demand by the Designated Representative.
- f. No equipment shall be operated on any streets or sidewalk, unless it is equipped with rubber pads or rubber tires.

3. ASSISTANCE BY DISTRICT

Subject to other provisions of this Agreement, the District shall:

- a. Provide the Contractor with assess instructions, gate keys and limit of clearing.
- b. Upon completion of contractor's work, inspect and monitor Contractor's execution of work to determine compliance with the bid specifications.
- c. Receive and review Contractor's monthly written status report describing each assess road conditions accompanied by digital photos.

4. COMPENSATION

a. Method

- i. The District shall pay Contractor for work performed hereunder in accordance with the rates set forth in the Bid Sheet attached hereto and incorporated herein.
- ii. The Contractor will not undertake work in excess of \$26,250 per year without notifying and obtaining the District's approval in advance.
- iii. Contractor agrees that any money to be forfeited pursuant to any stipulation in this Agreement may be withheld and retained from any payment due to the Contractor hereunder, pursuant to Section 1727 of said Labor Code.
- iv. Payment of any fee or reimbursement shall not constitute a waiver by the District of any breach of any part of this Agreement.

- b. Expenses: The District shall not reimburse Contractor for any expenses incurred by Contractor in rendering services under this Agreement.

c. Schedule:

- i. Contractor shall bill District c/o Vista Fire Protection District, 450 S. Melrose, Vista, CA 92081, for services rendered under this Agreement, and via email @ krannals@vistafpd.org.
- ii. After certification by the Designated Representative, payment may be ordered on the next regular disbursement day of the District if the Contractor requests payment on that schedule. Otherwise, payment will be made at completion of the program.
Final payment may be withheld until all damage claims are corrected or a claim is settled by the Contractor's insurance company.

d. Failure to Perform:

Notwithstanding anything in this Agreement to the contrary, it is agreed due to the schedule of work to be completed as required by the District, that in the event Contractor fails to provide labor, materials and equipment necessary for emergency access road maintenance, weed abatement, and as needed services, upon the dates, time and in the manner and the location specified by the District, the Contractor agrees to the following: Pursuant to this agreement, the Designated Representative, at its option, hire other contractors to complete any phase or portion

of the work. Contractor waives any claims against the District for compensation for such work in the event the District is required to hire such contractors, based on rates in excess of the rates agreed upon herein to be paid to Contractor, from any compensation due hereunder to Contractor, or if no such compensation is due, Contractor shall pay such amount on demand. Unless a hazardous condition presents an emergency requiring immediate action to protect life or property, prior to hiring any additional contractor as specified hereunder, the District agrees to give seventy-two (72) hours written notice (sent by overnight delivery) addressed to the Contractor to comply. The contractor shall provide a telephone number or an alternative contact number to provide verbal notice, to be followed by the overnight written notice, setting forth the work said substitute contractor will perform.

5. PREVAILING WAGE

This Contract is subject to the prevailing wage requirements set forth by the Department of Industrial Relations ("DIR"), subject to compliance registration, monitoring and enforcement by DIR and all related requirements of Senate Bill 854 (Labor Codes §§1715.5, 1725.5, 1771.1, 1771.1(a), and 1771.4.)

As of the effective date of this Agreement, Contractor shall provide to the District proof of its current registration to perform public work pursuant to Labor Code § 1725.5.

6. DISPUTES

If a dispute should arise regarding the performance of this Agreement or compensation for work performed under this Agreement, the parties hereby agree to attempt to settle the dispute by subsequent agreement between the Contractor's principal and the Designated Representative. In the event that a dispute continues, the principal of the Contractor and the Designated Representative shall state their respective views of the dispute in a letter to the District Board, sending copies to each other. The District Board shall, within ten (30) days of receiving letters from both parties, consider the facts and solutions recommended by each party. In such cases, the action of the District Board shall be binding upon both District and Contractor. Nothing in this procedure shall prohibit the parties from seeking remedies available to them at law. In the event of litigation, the prevailing party shall be entitled to reasonable attorney and other litigation expenses.

7. TERM OF THE AGREEMENT

- a. This Agreement shall take effect on December 1, 2023.
- b. This Agreement shall be in effect for a period of twelve (12) months from the effective date of this Agreement, unless terminated as described in paragraph (c) below. All work to be performed by Contractor pursuant to this Agreement shall be completed prior to any payment being considered. Time is of the essence.
- c. Either party may terminate this Agreement by tendering written notice to the other party thirty (30) days before the effective date of termination. In such event, or upon request of the District, Contractor shall assemble all District's documents in the Contractor's possession and put them in order for proper filing and closing, and deliver said documents to District. In the event of termination, Contractor shall be paid for work performed to the termination date. The District

shall make the final determination as to the portion of tasks completed and the compensation to be made.

8. STATUS OF THE CONTRACTOR

The Contractor shall perform the services provided for herein in Contractor's own way as an independent contractor and in pursuit of Contractor's independent calling. Contractor is not to be considered an employee of the District, nor shall any employees of Contractor be considered employees of the District, for any purpose. Contractor shall be under the direction and control of District staff only as to the results to be accomplished.

9. OWNERSHIP OF DOCUMENTS

All plans, studies, sketches, drawings, reports, and specifications as herein required are the property of the District, whether the work for which they are made may be executed or not. In the event this contract is terminated, and at the end of the term of this contract, all such plans, studies, sketches, drawings, reports, and specifications shall be delivered immediately to the District. Contractor may retain one copy of each document for his records, but shall have no proprietary rights to them.

10. ASSIGNMENT AND SUBCONSULTING

- a. Contractor shall not assign this contract, any part thereof, or any compensation due thereunder without the prior written consent of the District.
- b. Contractor shall be fully responsible to the District for any acts and omissions of Contractor's subcontractors, including persons either directly or indirectly employed by subcontractors, in the event Contractor subcontracts any of the work to be performed under this contract. Contractor's responsibility under this paragraph shall be identical to Contractor's liability for acts and omissions of Contractor and employees of the Contractor. Nothing contained in this Agreement shall create any contractual relationship between District and any subcontractor of Contractor, but Contractor shall bind every subcontractor and every subcontractor of a subcontractor by the terms of this contract applicable to Contractor's work, unless such change, omission, or addition is approved in advance in writing by the District Board. All subcontractors are subject to the prior written review and approval of the District Board.
- c. All terms, conditions, and provisions hereof shall inure to and bind each of the parties hereto, and each of their respective heirs, executors, administrators, successors, and assigns.

11. PAROLE AGREEMENTS

No oral agreement or representation by an officer, agent, or employee of either party made before, during, or after the execution of this Agreement shall become a part of this Agreement except to the extent such oral agreement or representation is expressly reflected in this written Agreement or a written amendment to this Agreement. In light of the District's right and duty to protect the public's interest and the District's legal obligation to have authority for its acts, executed oral amendments shall be subject to the provisions of Section 4 above, dealing with exceeding the cost ceiling for this Agreement.

12. INDEMNIFICATION & INSURANCE

During all phases of this agreement, as well as subsequent to its termination, Contractor agrees to defend, indemnify and save harmless District, its officers, agents, independent contractors and employees from and against any and all claims, demands, losses, defense costs, or liability of any kind or nature which the District, its officers, agents, and employees may sustain or incur or which may be imposed upon them for injury to or death of persons, or damage to property as a result of, arising out of, or in any manner connected with Contractor's performance under the terms of this Agreement, excepting only liability arising out of the sole negligence of the District.

With respect to professional services, the Contractor shall indemnify and hold harmless the owner, their officers and employees, from liability, including costs and expenses to the extent caused out of the negligent acts, errors or omissions or willful misconduct of Contractor's, its employees and agents.

Without limiting, Contractor's indemnification, it is agreed that Contractor shall maintain in force at all times during the performance of this Agreement the following policy or policies of insurance covering its operations:

- a. Comprehensive General Liability, including contractual liability, business automobile liability, and on-going operations and products and completed operations, all of which shall include coverage for both bodily injury and property damage, with a combined single limit of one million dollars.
- b. Workers' Compensation coverage at statutory limits.

Contractor's liability policy shall contain the following clauses:

- i. "The Vista Fire Protection District is named as an additional insured as respects operations of the named insured performed under contract with the District."
- ii. "It is agreed that any insurance maintained by the District shall apply in excess of, and not contribute with insurance provided by this policy."

All insurance policies required by this Section shall contain the following clause:

"This insurance shall not be canceled, limited or non-renewed until after thirty days written notice has been given to the District."

Certificates of insurance and endorsements for additional insured (Form B CG 20 10 11 85) evidencing the coverage's required by the clauses set forth above shall be filed with the District prior to the effective date of this Agreement. This is a condition precedent to the formation of any obligation by the District to compensate Contractor under this Agreement.

All obligations of Contractor pursuant to this paragraph 12 shall survive following termination of this Contract.

13. CONFLICT OF INTEREST

Contractor agrees that it shall comply with and be bound by all laws and regulations deriving from the relationship of the Contractor to the Commission, and in particular with the Conflict-of-Interest laws, being Chapter 7 of Title 9 of the California Government Code, otherwise known as the Political Reform Act. As a condition precedent to the formation of this Agreement, Contractor warrants and covenants that it is adequately informed regarding the obligations and duties imposed by the Political Reform

Act and that to the best of Contractor's knowledge and belief, there exists no conflict of interest (within the meaning of the Political Reform Act) that would disqualify the Contractor from participation in any decisions arising out of the performance of this Agreement. Prior to commencement of any work in the performance of this Agreement, Contractor shall file a financial disclosure statement with the District.

14. NOTICES

Any notice, which either party may desire to give to the other party, must be in writing and may be given by personal delivery or by mailing the same by registered or certified mail, return receipt requested, to the party to whom the notice is directed at the address of such party set forth below or such address as the parties may hereinafter designate by giving notice in the manner provided for herein. Any notice given by mail will be deemed given forty-eight (48) after such notice is deposited in the United States mail, addressed as provided, with postage fully prepaid.

To Contractor: Aztec Landscaping, Inc.
To District: Vista Fire Protection District
Attn: Karlana Rannals
450 S Melrose
Vista, CA 92081

IN WITNESS WHEREOF, we have hereunto set our hands and seals.

VISTA FIRE PROTECTION DISTRICT

CONTRACTOR: AZTEC LANDSCAPING, INC.

By: _____

James Elliott, President

By: *Rafael Aguilar* _____

Title: Chief Executive Officer

EXHIBIT A

**Vista Fire Protection District
Emergency Access Road/ Weed Abatement/ As Needed Services
BID SCHEDULE**

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Total Table (1)					<u>\$58,070.25</u>

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Total Table (3)			<u>\$11,559.45</u>

Total Tables (1) plus (2) plus (3) = \$72,726.41 ***

*** Total quantities and figures are for bid comparisons only. Actual work quantities will vary.

**Vista Fire Protection District
Emergency Access Road/ Weed Abatement/ As Needed Services
SCOPE OF WORK**

1. Upon notification from Vista Fire Protection District- (VFPD) - representative, contractor shall within (5) work days, mobilize and begin working uninterrupted until all work is completed to the satisfaction of the VFPD.
2. It is the intent of this contract to be an as needed contract. Contractor will be compensated for units of work completed. All labor, materials and incidentals are to be included in the contractors bid unit prices. All invoices for work completed shall be accompanied with digital photos representing the entire completed work area.
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**Vista Fire Protection District
BIDDER INFORMATION**

BIDDER INFORMATION

Bidder certifies that the following Information Is true and correct:

Business Name Aztec Landscaping, Inc.
Business Address: 7980 Lemon Grove Way, Lemon Grove, CA 91945
Telephone: (619) 464-3303
Email: rafael@azteclandscaping.com
State Contractors License No. & Class: 642504, C27
Original Date Issued: 04/16/1992 Expiration Date: 04/30/2024
Department of Industrial Relations (DIR) Registration No. 1000007145

Bidder's Name: Aztec Landscaping, Inc.

Bidder's Signature: Rafael Aguilar

Date: 10/25/2023

STAFF REPORT

23-21

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: CY 2024 BOARD MEETING CALENDAR
DATE: NOVEMBER 10, 2023



RECOMMENDATION

Review schedule and approve any changes to the meeting schedule that may be necessary.

BACKGROUND

The Board of Directors adopted Resolution No. 2022-11 establishing the second Wednesday of each month as the regular meeting date to conduct business of the District. On occasion, it is necessary to adjust the date to accommodate holidays and scheduling conflicts.

CURRENT SITUATION

The following table list the meeting dates for 2024, if approved; and I have included the annual (or routine) agenda topics that the Board must act upon: See Page 2

Calendar Year 2024

Meeting Dates	Annual Agenda Topic(s)
December 13, 2023	Accept: FY23 Financial Statements (if not completed in November); final audit reports must be provided to the State Controller's office not later than 1/31/2024
January 10, 2024	State Controller's Report Financial Statements (confirm filing) Complete Ethics Training NLT January 15, 2024
February 14	Review annual weed abatement letter
March 13	Engage Audit Firm – FY24 If not completed in February, review annual weed abatement letter.
April 10	State Controller's Report Compensation Report (confirm filing by April 1)
May 8	Select criteria to determine annual appropriations limit (Department of Finance) Resolution: Appropriations Limit
June 12	Adopt: Preliminary Budget (<i>must be adopted by June 30</i>) Public Hearing: Set hearing for Final Budget Accept: List of forced abatements to be placed on property tax bills if any Public Hearing: Capital Improvement Plan for Use of FMF Revenue Resolution: Participation and Capital Improvement Plan (<i>must be adopted by June 30</i>) Resolution: Required Inspection of Certain Occupancies (<i>must be done by June 30</i>)
July 10	Public Hearing: Forced Abatement Delinquent Parcels Resolution: Confirming the report of charges to be placed as a special assessment for weed abatement for 2023
August 14	Biennial Review Conflict of Interest Code (<i>Every two years – 2024</i>) FMF Financial Reporting
September 11	Public Hearing: Final Budget Resolution: Establishing Constrained or Committed Fund Balances Adopt: Final Budget (<i>must be adopted by September 30</i>)
October 9	Review annually Investment Policy
November 13	Accept: FY23 Financial Statements (if complete); final audit reports must be provided to the State Controller's office not later than 1/31/2025 Board of Directors Meeting Calendar Review (next year)
December 11	Accept: FY24 Financial Statements (if not completed in November); final audit reports must be provided to the State Controller's office not later than 1/31/2025 Ethics Training (<i>every two years – 2024</i>) Oath of Office (<i>every election year – 2024</i>) Election of Officers (<i>every election year – 2024</i>) Harassment Training (<i>every two years – 2025</i>)

VISTA



FIRE DEPARTMENT

Mission

The Vista Fire Department is committed to serving our community with pride in professionalism.

Vision

We will be an inclusive, mission-focused, and innovatively trained organization that continuously strives for excellence.

Core Values

We understand that the success of the Vista Fire Department is dependent upon our exceptional customer service which, will be achieved through the following:

Integrity | Professionalism | Courage
Respect for Diversity, Equity, and Inclusion

Diversity, Equity, Inclusion, and Belonging


To ensure we provide exceptional customer service to the residents of the City of Vista and the Vista Fire Protection District, we must recognize the value in recruiting, developing, and promoting a diverse and inclusive workforce.

Our commitment to diversity, equity, inclusion, and belonging will strengthen our team dynamics, service delivery, and trust within our community.

HOW CAN WE HELP?

Certificate of Achievement in Fire District Leadership Program

 [Register](#)  [Tell a Friend](#)

 **12/8/2023 to 12/9/2023**

[REGISTER](#)

When: December 8 & 9, 2023
8:30 AM

Online registration is available until: 11/29/2023

Where: San Miguel Fire & Rescue Station No. 15
2850 Via Orange Way
Second Floor
Spring Valley, California 91978
United States

Contact: Melissa Feltz
mfeltz@fdac.org
916-231-2941

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Certificate of Achievement in Fire District Leadership (COA)



December 8 & 9, 2023

\$300 Members/ \$450 Non-Members

FDAC offers a "mobile" training program specifically designed for fire protection district board members and professional fire leadership. Governing a fire protection district has similar aspects to other special districts but yet unique requirements which is why FDAC offers the Certificate of Achievement (COA) program.

The COA course of instruction is presented over two days and will include the following topics:

- Legislations, Regulations and Code
- Board Organization, Roles, Responsibilities and the Brown Act
- Fire District Planning
- Latest Trends, Issues, and Resources

Each of these topics are presented through an interactive process by fire district professionals, well-versed in the understanding of what it takes to develop, manage, and maintain a successful organization.

DAY ONE:

8:30 a.m. - 4:30 p.m.

DAY TWO:

8:30 a.m. - 4:30 p.m.

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