

VISTA FIRE PROTECTION DISTRICT

Board of Directors

AGENDA

Meeting Location

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



Regular Meeting

Wednesday, November 13 2024
1:00 P.M.

BUSINESS SESSION – REGULAR AGENDA

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 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

1. PLEDGE OF ALLEGIANCE

2. ROLL CALL

3. ORAL COMMUNICATION (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 regular meeting October 9, 2024

b. Payroll Register

Approve Payroll paid on November 7, 2024

\$5,000.00

Approve Payroll Taxes paid on November 7, 2024

\$382.50

\$5,382.50

- c. Accounts Payable
Approve Accounts Payable Check 4244 thru 4254 to be paid November 13, 2024 \$87,289.46
Auto withdrawal(s) paid on October 10 – November 9, 2024 \$997.32
\$88,286.78

- d. Receive and File – Information
- i) Financial Reports – Quarterly
 - (1) FY25 Budget to Actual GF – September 30, 2024
 - (2) FY25 Budget to Actual FMF – September 30, 2024
 - (3) FY25 Combined Balance Sheet – September 30, 2024
 - (4) Portfolio Summary Report – September 30, 2024
 - Interest Rate Summary
 - ii) Monthly Reports
 - (1) *Fire Chief*
 - (2) *Fire Marshal*
 - (3) *District Inspector*
 - (4) *Effective Response Force Report – September 24*
 - iii) Southern Operations Seasonal Weather Outlook – November 2024 – December 2025
 - iv) Administrative Manager’s Report
 - v) AB1234 Travel Report – Rannals (CSDA Board Clerk Conference)
 - vi) Correspondence
 - (1) None

5. NEW BUSINESS

a. Independent Auditor’s Report FY 2023/2024 (Time Certain: 1:15 pm)

The independent auditor Jonathon Abadesco, CJ Brown & Company CPAs will make a presentation on the financial status of the Fire District for FY24 and present any findings resulting from the year-end audit to the Board of Directors.

ACTION REQUESTED: **Accept**

b. 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 24-22](#)

ACTION REQUESTED: **Approve Renewal**

c. Board of Directors Meeting Calendar

To discuss and confirm the CY25 meeting schedule. [Staff Report 24-23](#)

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

d. Special Presentation – “Navigating the Fire Insurance Maze”

Deputy Chief Davidson will deliver a presentation that was presented at the California Fire EMS Disaster Conference entitle “Navigating the Fire Insurance Maze.”

ACTION REQUESTED: [Information](#)

6. CONTINUING BUSINESS

a. Buena Creek Fuels Management (Time Certain – 2pm)

To discuss and/or provide direction from the report “*Resource Allocation and Fire Risk Assessment for Buena Creek and Surrounding Areas*” prepared by Caitlin Kreutz, Consultant.

ACTION REQUESTED: Direction

7. ORAL REPORT(s)

- a. Fire Chief
- b. Deputy Chief - Administration
- c. Administrative Manager
 - i) November 5, 2024 Election Results
 - ii) Onboarding Board Members
- d. Legal
- e. Board of Directors

8. ADJOURNMENT



VISTA FIRE PROTECTION DISTRICT
Board of Directors
Regular Meeting Agenda
Wednesday, November 13, 2024 1:00 pm PT

CERTIFICATION OF POSTING

I certify that on November 7, 2024 a copy of the foregoing agenda was posted on the District's website and near the meeting place of the Board of Directors of 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 7, 2024



Karlena Rannals
Board Clerk



VISTA FIRE PROTECTION DISTRICT
Regular Board of Directors Meeting
Minutes – October 9, 2024

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

REGULAR AGENDA

Vice President Ploetz called to order the regular meeting of the Vista Fire Protection District Board of Directors at 1:00 PM at the “Smart Space” conference room located at 450 South Melrose Drive, Vista CA.

1. Pledge of Allegiance

Director Fougner led the assembly in the Pledge of Allegiance.

2. Roll

Directors Present: Fougner, Gomez, Miller, Ploetz

Directors Absent: Elliott

Staff Present: Karlena Rannals, Administrative Manager; Chris Cardinale, Legal Counsel

3. Oral Communication (Public Comment)

No one requested to speak to the Board.

4. Consent Calendar

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

a. Board of Directors Meeting

i. Minutes (Regular Meeting) September 11, 2024

ii. Minutes (Special Meeting) September 17, 2024

b. *Payroll Register*

• Payroll paid on September 7, 2024	\$6,800.00
• Payroll taxes paid on September 7, 2024	<u>\$ 520.20</u>
Total	<u>\$7,320.20</u>

b. *Accounts Payable*

• Accounts Payable Check 4236 thru 4243 to paid October 9, 2024	\$42,414.32
• Auto withdrawal(s) paid on July 8 – August 8, 2024	<u>\$ 976.92</u>
Total	<u>\$43,391.27</u>

c. *Receive and File*

i) Monthly Reports

(1) *Fire Chief*

(2) *Fire Marshal*

(3) *District Inspector*

(4) *Effective Response Force Report – July 24*

(5) *Effective Response Force Report - August*

ii) Southern Operations Seasonal Weather Outlook – September – December 2024

iii) Vista Fire Protection District Strategic Plan – Final Document

iv) Administrative Manager’s Report

- v) Correspondence
 - (1) DPLU Public Disclosure Notice – 145 Hannalei Drive, Vista, CA 92083

5. New Business

a. *Request for Records Destruction*

Ms. Rannals submitted a staff report requesting authorization to destroy records pursuant to the adopted records retention schedule.

MOTION BY DIRECTOR FOUIGNER, SECOND BY DIRECTOR GOMEZ, and CARRIED 4 AYES; 0 NOES; 1 ABSENT; 0 ABSTAIN to authorize the destruction of records pursuant to the records retention schedule and authorize the President to sign the document showing approval for the destruction of records and authorize and any costs associated with the destruction.

b. *Review - Vista Fire Protection District Investment Policy*

Ms. Rannals summarized the staff report as required by California Government Code §53646, the District has a policy that governs the investment of surplus funds for purposes of generating investment income for the District. A review is required annually and must be conducted at a public meeting per Government Code §53646(a). Since there are no proposed changes, she recommended that the Board acknowledge the review and retain the District's Policy as approved on October 11, 2023.

MOTION BY DIRECTOR FOUIGNER, SECOND BY DIRECTOR MILLER, and CARRIED 4 AYES; 0 NOES; 1 ABSENT; 0 ABSTAIN to accept staff recommendation and retain the Districts Investment Policy as approved by Resolution No. 2023-10 on October 11, 2023.

c. *Reschedule Regular Board of Directors Meeting – January 8, 2025*

Ms. Rannals requested the meeting date to be changed to accommodate the holidays and the necessary preparation for agenda items the Board has requested for the January 2025 meeting.

MOTION BY DIRECTOR FOUIGNER, SECOND BY DIRECTOR MILLER, and CARRIED 4 AYES; 0 NOES; 1 ABSENT; 0 ABSTAIN to modify the January 2025 meeting date from January 8 to January 15, 2025, noting the same meeting location and time.

6. Continuing Business

a. *Vista Fire Protection District – Policies*

Vice President Ploetz stated that the creation of District policies was necessary to provide authority to staff and is not personal. He set a time limit to discuss and provide direction to staff with additional feedback. Legal Counsel Cardinale led the discussion with the board members seeking their comments on the proposed policies that staff has prepared and address their concerns. He noted that the proposed policies govern the board and not staff. Policies are necessary to avoid liability.

Each board member present had the opportunity to share their concerns and comments. A summary of board comments included:

Miller – (1) the focus should be on what policies that the District is required to have; (2) what are the relationships with the contractor (e.g., City of Vista); and (3) fire chief responsibilities, since the

District does not employ the fire chief.

Ploetz – the board should focus on what is really important – fire protection and emergency responders.

Fougner – potential agenda matters should not take two months to be agendized. If a board member wishes to discuss a matter, they should go through the President to have it placed on the agenda.

At the conclusion of the discussion, Vice President Ploetz appointed with consensus of the Board that an ad hoc committee is formed and is comprised of Director’s Fougner and Miller. Director Fougner will prepare a separate set of policies for review.

10-minute recess

7. Oral Report(s)

1) *Fire Chief* – not in attendance: no report.

2) *Deputy Chief – Administration* – not in attendance: no report

3) *Administrative Manager*: In addition to her report submitted, Ms. Rannals reported the following:

- Ethics training is scheduled for December 11, 2024 from 10am – 12pm. This training will satisfy the requirements of AB1234 of training every two years. This is in advance of the regularly scheduled meeting.
- She distributed a revised voter division map to the board members. This map was prepared by the Registrar of Voters office and with the assistance of the City of Vista they were able to convert the GIS shape file for printing. This map will be posted to the District’s website and the City of Vista as a courtesy will add this layer to their GIS system and to their website.
- She successfully obtained a .gov address for the District (VistaFirepdCA.gov). There are additional steps that must be taken, such as registration for our IP address, and there will need to be a transition period. She is currently seeking a consultant to assist with this process.
- She reported that she would be out of the office from 10/17 – 10/20 (personal) and 10/21 – 10/23 attending the CSDA Board Clerk Conference in San Diego.

4) *Legal* – Cardinale

- He reported that he confirmed the information and process provided by the Administrative Manager for a board vacancy was correct, and that until a vacancy occurs, in this case, December when the Director is sworn into their new division seat, the board cannot take any action ahead of time. This will be calendared for the December 2024 board meeting, and a process will be outlined and ready for execution immediately following the board meeting.

5) *Board of Directors*

- Ploetz – he reported on the following:
 - Meeting with Supervisor Desmond: he and President Elliott covered topics that included: (1) traffic signal control improvements within the fire district to coordinate with the City of Vista Fire GPS controlled signal program; (2) Buena Creek clearing and creek improvement project; and (3) Gopher Canyon road brush clearing. He noted that the meeting was positive and productive.

- City of Vista Fire Department Strategic Plan Stakeholder Meeting: he represented the district on September 21 at the stakeholder meeting. The meeting facilitated by Chief Micheal Despain covered the process of the strategic plan and it was a repeat of the district's process.
- Miller: he requested additional information on the number of shake roofs in the district; requested and update on the evacuation routes; and an update on the status of the weed abatement project.
- Gomez: he reported that the Fire Safe Council of Vista is moving forward with projects identified in the CWPP. They attended the Strawberry Festival and will participate in the Dia de Los Muertos event on October 26.

8. Closed Session

Pursuant to the following section, the board met in closed session from 2:35 Pm – 2:58 am, and discussed the following:

CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION

Pursuant to Gov. Code Section 54956.9 (d)(4)

Based on existing facts and circumstances, the legislative body of the local agency has decided to initiate or is deciding whether to initiate litigation.

Number of potential cases: One

All board members listed, Administrative Manager Rannals and Chris Cardinale (Legal Counsel) attended and participated in the discussion.

Upon reconvening, Vice President Ploetz reported that there was no reportable action.

9. Adjournment

Vice President Ploetz adjourned the meeting at 3:19 pm.


Karlana Rannals
Board Clerk

John Ploetz
Vice President

VISTA FIRE PROTECTION DISTRICT
PAYROLL REGISTER - May (Paid 11/07/24)

Payment No.	Name	Gross
Direct Deposit	Rannals, Karlana	\$ 5,000.00
		<u>\$ 5,000.00</u>
	Employer Payroll Taxes	
	Federal (Social Security/Medicare)	\$ 382.50
	State	<u>\$ -</u>
		<u><u>\$ 5,382.50</u></u>

VISTA FIRE PROTECTION DISTRICT
ACCOUNTS PAYABLE
November 13, 2024

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 2024 <i>Paid on 11-4-2024</i>	\$902.95
Auto Withdrawal	ADP, Inc.	October Payroll Fee + September Fee Adjustment <i>Paid on 11-9-2024</i>	\$94.37
		Accounts Payable (Auto withdrawal)	\$997.32
4244	ALVAREZ-GLASMAN & COLVIN 13181 Crossroads Pkwy. North Suite 400 - West Tower City of Industry, CA 91746	Legal Fees - District Business Invoice # 2024-09-21210 & Invoice # 2024-09-21211	\$9,094.50
4245	AZTEC LANDSCAPING 7980 Lemon Grove Way Lemon Grove, Ca 91945	Emergency Access Roads, Invoice # L5202, October 2024	\$2,187.50
4246	CA SPECIAL DISTRICTS ASSOCIATION 1112 I Street, Ste 200 Sacramento, CA 95814	2025 CSDA Membership Renewal	\$1,537.00
4247	CAITLIN KREUTZ ENVIRONMENTAL CONSULTING 1100 Garden View Road #111 Encinitas, CA 92024	Inv# 001 Resource Allocation & Fire Risk Assessment	\$1,850.00
4248	CITY OF VISTA 200 Civic Center Drive Vista, CA 92084	Fire/EMS - TA#3 Fire Inspector - October 2024	\$63,639.20 \$5,733.12
4249	RANNALS, Karlena	Out of Pocket Expenses (Oct 1 - 31, 2024)	\$2,275.34
4250	RGM CONSULTING 815 Sierra Verde Dr. Vista, CA 92084	Monthly Maintenance (November 2024) Inv # 7311	\$150.00
4251	ROUSEIGN 815 Sierra Verde Dr. Vista, CA 92084	Replacement Signage Emergency Access Roads Inv # 16674	\$631.66
4252	SAN DIEGUITO TROPHY 5661 Palmer Way, Ste E Carlsbad, CA 92010	VFPD Plaque	\$57.14
4253	SDCFCA % Janis Bocskovits-Lakeside Fire Protection District 12216 Lakeside Ave Lakeside, CA 92084	County Chiefs Meeting - Dec 5, 2024	\$50.00
4254	STREAMLINE P.O. Box 207561 Dallas, TX 75320-7561	Monthly Billing for Webhosting Invoice # 67009CA4-0048	\$84.00
		Accounts Payable (Checks)	\$87,289.46
	PAYROLL: See Payroll Register U.S. TREASURY (PAYROLL TAX)	Employee & Directors FEDERAL FORM 941-EFT VIA EFTPS-DEPOSIT	\$5,000.00 \$382.50
		August Payroll Total	\$5,382.50
		Total District Expenses - October 2024	\$93,669.28
	CHECK VOID		
	Director		13-Nov-24
			
	Administrative Manager		7-Nov-24

**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%	\$	70,710.22	0%	\$ -
Less Interest Allocation	100%	\$	-	0%	\$ -
Tax Apportionment	100%	\$	70,710.22	90%	<u>\$ 63,639.20</u>
Invoice Billed #: 24942					\$ 63,639.20
Discrepancy					<u>\$ (0.00)</u>



Certified by: Karlana Rannals, Administrative Manager

10/15/2024

Date



VISTA FIRE PROTECTION DISTRICT (FY)
Budget vs. Actual
July through September 2024

	<u>Jul - Sep 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
Fees & Assessments	19,505.46	50,000.00	-30,494.54	39.01%
Interest (All)	132,203.79	385,163.00	-252,959.21	34.32%
Other Income	0.00	0.00	0.00	0.0%
Property Tax	103,914.09	4,712,005.00	-4,608,090.91	2.21%
318 · State PILT (Fish & Game)	0.00	0.00	0.00	0.0%
Total Income	<u>255,623.34</u>	<u>5,147,168.00</u>	<u>-4,891,544.66</u>	<u>4.97%</u>
Gross Profit	255,623.34	5,147,168.00	-4,891,544.66	4.97%
Expense				
Administrative	28,171.33	79,685.00	-51,513.67	35.35%
Apparel (Logowear)	0.00	2,000.00	-2,000.00	0.0%
Computer/Software	59.52	6,000.00	-5,940.48	0.99%
Contractual Services	2,500.00	20,000.00	-17,500.00	12.5%
Fees	2,119.42	54,800.00	-52,680.58	3.87%
Fire Prevention	21,387.16	86,120.00	-64,732.84	24.83%
Fire/EMS Services	93,522.69	4,240,805.00	-4,147,282.31	2.21%
Grant(s)	0.00	2,700.00	-2,700.00	0.0%
Hydrant Maintenance	0.00	33,383.00	-33,383.00	0.0%
Information Technology	1,048.36	11,295.00	-10,246.64	9.28%
Insurance	5,027.23	5,277.00	-249.77	95.27%
Maintenance & Repair	6,562.50	40,916.00	-34,353.50	16.04%
Meeting/Meals	246.48	2,000.00	-1,753.52	12.32%
Miscellaneous	45.69	1,750.00	-1,704.31	2.61%
Office Rental	2,625.00	10,763.00	-8,138.00	24.39%
Personnel	20,776.45	123,505.00	-102,728.55	16.82%
Personnel-Employee Benefit(s)	150.00	600.00	-450.00	25.0%
Supplies	332.50	3,150.00	-2,817.50	10.56%
Taxes	0.00	0.00	0.00	0.0%
Training	917.23	27,000.00	-26,082.77	3.4%
66900 · Reconciliation Discrepancies	0.01	0.00	0.01	100.0%
999 · PY Expenses	0.00	0.00	0.00	0.0%
Total Expense	<u>185,491.57</u>	<u>4,751,749.00</u>	<u>-4,566,257.43</u>	<u>3.9%</u>
Net Ordinary Income	70,131.77	395,419.00	-325,287.23	17.74%
Other Income/Expense				
Other Income				
570 · Weed Abatement Special Assessme	0.00	9,000.00	-9,000.00	0.0%
868 · Gain/Loss Valuation Change-GenI	207,548.99	0.00	207,548.99	100.0%
Total Other Income	<u>207,548.99</u>	<u>9,000.00</u>	<u>198,548.99</u>	<u>2,306.1%</u>
Other Expense				
Depreciation	4,038.50	16,154.00	-12,115.50	25.0%
Weed Abatement Forced Abatement	8,575.00	9,000.00	-425.00	95.28%
Total Other Expense	<u>12,613.50</u>	<u>25,154.00</u>	<u>-12,540.50</u>	<u>50.15%</u>
Net Other Income	194,935.49	-16,154.00	211,089.49	-1,206.73%
Net Income	<u><u>265,067.26</u></u>	<u><u>379,265.00</u></u>	<u><u>-114,197.74</u></u>	<u><u>69.89%</u></u>

VISTA FIRE PROTECTION DISTRICT (FY)
 FMF - Budget vs. Actual - Sep 30, 2024

	<u>Jul '24 - Sep 24</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>
Ordinary Income/Expense				
Income				
400 · Fire Mitigation Fees	33,730.48	125,799.00	-92,068.52	26.81%
401 · Interest - FMIT	4,309.62	10,000.00	-5,690.38	43.1%
Total Income	<u>38,040.10</u>	<u>135,799.00</u>	<u>-97,758.90</u>	<u>28.01%</u>
Gross Profit	<u>38,040.10</u>	<u>135,799.00</u>	<u>-97,758.90</u>	<u>28.01%</u>
Net Ordinary Income	38,040.10	135,799.00	-97,758.90	28.01%
Other Income/Expense				
Other Income				
869 · Gain/Loss Valuation Change-FMIT	7,767.56	0.00	7,767.56	100.0%
Total Other Income	<u>7,767.56</u>	<u>0.00</u>	<u>7,767.56</u>	<u>100.0%</u>
Net Other Income	7,767.56	0.00	7,767.56	100.0%
Net Income	<u><u>45,807.66</u></u>	<u><u>135,799.00</u></u>	<u><u>-89,991.34</u></u>	<u><u>33.73%</u></u>

Combined Balance Sheet (Cash)
September 30, 2024

Unaudited

	GENERAL FUND		FIRE MITIGATION FUND		TOTAL (All Funds)	
	30-Jun-24	30-Sep-24	30-Jun-24	30-Sep-24	30-Sep-24	
ASSETS						
Current Assets						
Checking/Savings						
103 - Wells Fargo Checking	57,376.49	74,300.29			74,300.29	
104 - SDCO Investment Pool	2,590,504.57	1,349,547.61			1,349,547.61	
104-01 - SDCO Investment Pool FMV Adj	(51,217.71)	-			-	
			106 - Cash in Treasury Fire Mitigation	398,140.93	451,874.84	451,874.84
			106-01 - FMV Adjustment	(7,767.56)	-	-
109 - Investment - LAIF	448,350.77	453,408.70			453,408.70	
109-01 - Investment - LAIF FMV Adjustment	(1,670.29)	-			-	
	-	-		-	-	
Total Checking/Savings	3,043,343.83	1,877,256.60		390,373.37	451,874.84	2,329,131.44
Accounts Receivable						
11000 - Accounts Receivable	11,238.35	6,342.81				6,342.81
Total Accounts Receivable	11,238.35	6,342.81				6,342.81
Other Current Assets						
111 - California Asset Management Pro	269,938.12	1,533,294.71				1,533,294.71
112 - California CLASS	4,912,412.41	4,978,935.58				4,978,935.58
113 - California Bank & Trust Wealth	5,050,224.25	5,077,386.30				5,077,386.30
113-01 - CB&T FMF Adjustment	(154,660.99)	-				-
120 - Prepaid Expenses	8,167.23	-				-
110 - Taxes Receivable	20,455.35	-	115 - Fees Receivable - FMF	49,240.80	33,730.48	33,730.48
132 - Accrued Interest Receivable	48,873.58	24,346.73	133 - Accrued Int Receivable-FMIT	4,623.21	4,439.72	28,786.45
139 - Security Deposit	800.00	800.00				800.00
Total Other Current Assets	10,156,209.95	11,614,763.32		53,864.01	38,170.20	13,988,407.77
Fixed Assets						
144 - Access Road Improvements	368,727.48	368,727.48				368,727.48
151 - Accumulated Depreciation	(253,973.00)	(258,011.50)				(258,011.50)
Total Fixed Assets	114,754.48	110,715.98				110,715.98
TOTAL ASSETS	13,325,546.61	13,609,078.71		444,237.38	490,045.04	14,099,123.75
	13,325,546.61	13,609,078.71		444,237.38	490,045.04	14,099,123.75
LIABILITIES						
Liabilities						
Current Liabilities						
Accounts Payable						
20000 - *Accounts Payable	32,749.28	50,873.24				50,873.24
Total Accounts Payable	32,749.28	50,873.24				50,873.24
Other Current Liabilities						
210 - Accounts Payable		-				-
220 - Salary & Payroll Taxes Payable	6,979.32	7,320.20				7,320.20
Total Other Current Liabilities	6,979.32	7,320.20				7,320.20
Total Current Liabilities	39,728.60	58,193.44				58,193.44
Total Liabilities	39,728.60	58,193.44				58,193.44
Equity						
280 - Fire Station	4,306,000.00	4,306,000.00				4,306,000.00
281 - Fire/EMS Services	4,240,805.00	4,240,805.00				4,240,805.00
282 - Community Wildfire Protection	1,000,000.00	1,000,000.00				1,000,000.00
285 - General Operating Reserve	2,626,482.97	3,616,490.97				3,616,490.97
290 - Investment in General Fixed Assets	114,754.48	114,754.48				114,754.48
291 - Fire Mitigation Fee Fund			291 - Fire Mitigation Fee Fund	253,706.94	452,004.94	452,004.94
				198,298.00	45,807.66	310,874.92
Net Income	990,008.00	265,067.26				
Total Equity	13,278,050.45	13,543,117.71		452,004.94	497,812.60	14,040,930.31
TOTAL LIABILITIES & EQUITY	13,317,779.05	13,601,311.15		452,004.94	497,812.60	14,099,123.75
			FMF City of Vista Trust	452,765.90	452,765.90	
			TOTAL FMF Funds	904,770.84	950,578.50	

**Vista Fire Protection District Portfolio Summary
September 30, 2024**

Zions - Asset Allocation (Sep 30, 2024)	Security Type	Original Cost /Cash Balance	Trade Date	Final Maturity	Book Yield
Receivable	CASH	2,555.72	---	09/30/2024	USD
Payable	CASH	(253,257.04)	---	09/30/2024	USD
GOLDMAN:FS GOVT INST	MMFUND	460,628.99	---	09/30/2024	USD
UNITED STATES TREASURY	US GOV	108,723.83	07/26/2023	10/31/2024	USD
UNITED STATES TREASURY	US GOV	199,975.63	07/27/2023	12/15/2024	USD
UNITED STATES TREASURY	T-BILL	246,004.48	09/26/2024	02/06/2025	USD
FEDERAL HOME LOAN BANKS	AGCY BOND	250,000.00	05/04/2022	05/23/2025	USD
FEDERAL FARM CREDIT BANKS FUNDING CORP	AGCY BOND	249,750.00	05/29/2020	05/27/2025	USD
FEDERAL FARM CREDIT BANKS FUNDING CORP	AGCY BOND	199,950.00	06/17/2020	06/16/2025	USD
FEDERAL NATIONAL MORTGAGE ASSOCIATION	AGCY BOND	100,000.00	07/31/2020	07/29/2025	USD
FEDERAL FARM CREDIT BANKS FUNDING CORP	AGCY BOND	249,937.50	07/31/2020	08/04/2025	USD
FEDERAL FARM CREDIT BANKS FUNDING CORP	AGCY BOND	249,550.00	08/13/2020	08/12/2025	USD
FEDERAL NATIONAL MORTGAGE ASSOCIATION	AGCY BOND	250,000.00	08/12/2020	08/28/2025	USD
FEDERAL FARM CREDIT BANKS FUNDING CORP	AGCY BOND	299,850.00	09/18/2020	09/16/2025	USD
Citibank, N.A.	CD	249,750.00	09/21/2023	09/29/2025	USD
FEDERAL NATIONAL MORTGAGE ASSOCIATION	AGCY BOND	199,900.00	10/30/2020	10/20/2025	USD
FEDERAL NATIONAL MORTGAGE ASSOCIATION	AGCY BOND	250,000.00	10/27/2020	10/29/2025	USD
West Town Bank & Trust	CD	245,000.00	10/23/2020	10/30/2025	USD
FEDERAL HOME LOAN MORTGAGE CORP	AGCY BOND	500,000.00	10/23/2020	11/10/2025	USD
FEDERAL HOME LOAN BANKS	AGCY BOND	250,000.00	09/26/2024	03/20/2026	USD
UNITED STATES TREASURY	US GOV	249,833.98	09/30/2024	05/15/2026	USD
FEDERAL HOME LOAN BANKS	AGCY BOND	100,000.00	08/10/2021	08/24/2026	USD
FEDERAL HOME LOAN BANKS	AGCY BOND	390,000.00	02/07/2023	02/23/2028	USD

Institutional Liquidity Management (Zions)	---	5,048,153.09	---	2.614%
	Ending Balance QB			

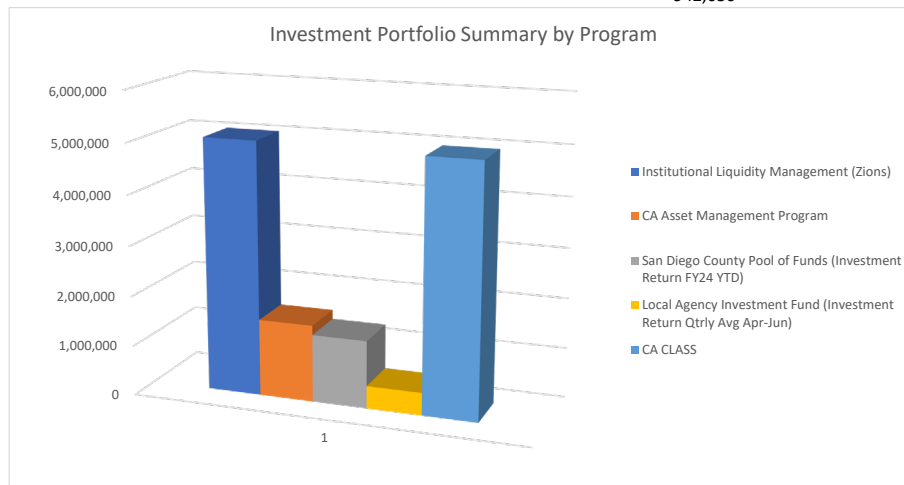
CASH (09/30/2024)

		Current Interest Rate
Interest Receivable	24,347	
Accounts Receivable	6,343	
Wells Fargo Bank	74,300	0.01%
CA Asset Management Program	1,533,295	5.38%
CA CLASS	4,978,936	5.36%
San Diego County Pool of Funds (Investment Return FY24 YTD)	1,349,548	3.84%
Local Agency Investment Fund (Investment Return Qtrly Avg Apr-Jun)	451,875	4.71%
Total Cash	8,418,643	
Accounts Payable Due 09/30/2024	50,873	
Net Cash	8,367,769	

		Net Investments Available
--	--	----------------------------------

Restricted Cash

Fire Mitigation Funds held at City of Vista in Trust	490,045
San Diego County Pool of Funds (Fire Mitigation Fund)	<u>452,005</u>
	942,050



Interest Rate History
Fiscal Year

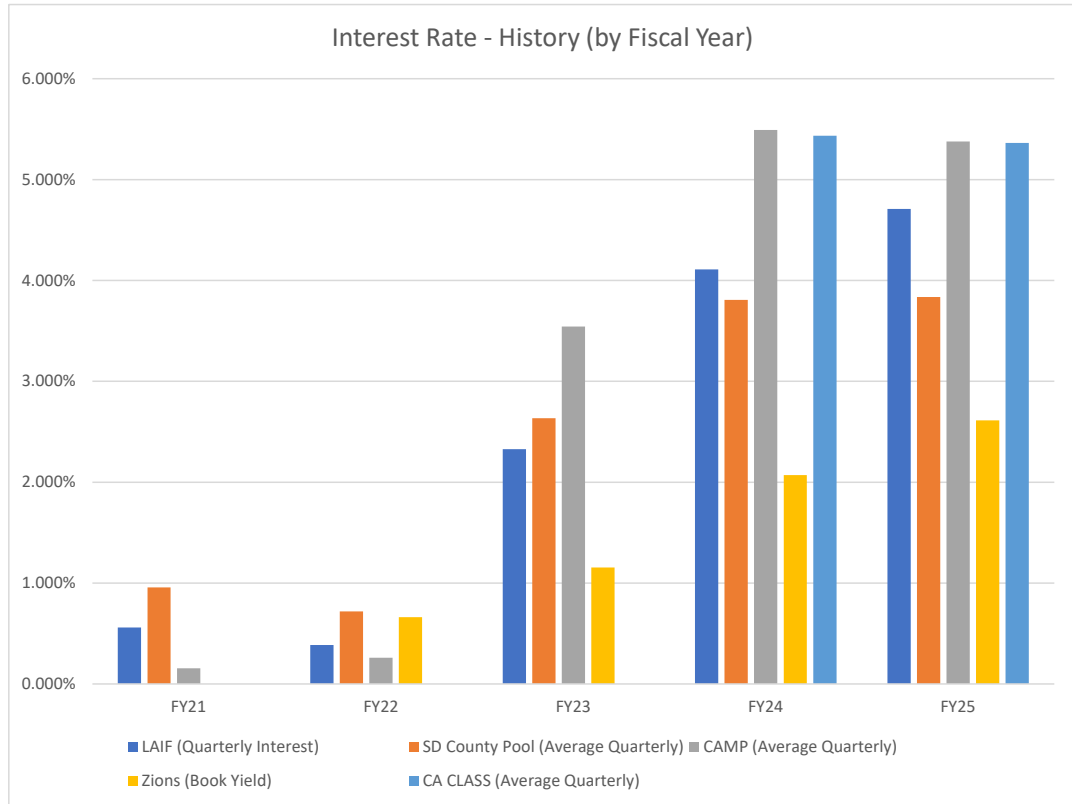
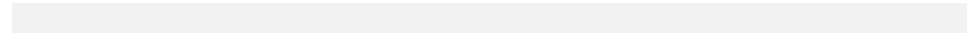
LAIF (Quarterly Interest)					
	Q1	Q2	Q3	Q4	FY Average
FY19	2.160%	2.400%	2.550%	2.570%	2.420%
FY20	2.450%	2.290%	2.030%	1.470%	2.060%
FY21	0.840%	0.630%	0.440%	0.330%	0.560%
FY22	0.240%	0.230%	0.320%	0.750%	0.385%
FY23	1.350%	2.070%	2.740%	3.150%	2.328%
FY24	3.590%	4.000%	4.300%	4.550%	4.110%
FY25	4.710%				4.710%

SD County Pool (Average Quarterly)					
	Q1	Q2	Q3	Q4	FY Average
FY19	1.951%	2.184%	2.331%	2.429%	2.224%
FY20	2.258%	2.331%	2.015%	1.679%	2.071%
FY21	1.339%	0.961%	0.841%	0.692%	0.958%
FY22	0.684%	0.644%	0.642%	0.903%	0.718%
FY23	1.536%	2.331%	3.196%	3.473%	2.634%
FY24	3.490%	3.892%	3.971%	3.879%	3.808%
FY25	3.835%				3.835%

CAMP (Average Quarterly)					
	Q1	Q2	Q3	Q4	FY Average
FY19	2.123%	2.203%	2.623%	2.517%	2.367%
FY20	2.307%	1.910%	1.957%	0.720%	1.723%
FY21	0.313%	0.150%	0.100%	0.053%	0.154%
FY22	0.050%	0.050%	0.120%	0.820%	0.260%
FY23	2.183%	3.780%	3.087%	5.123%	3.543%
FY24	5.460%	5.563%	5.507%	5.433%	5.491%
FY25	5.377%				5.377%

Zions (Book Yield)					
	Q1	Q2	Q3	Q4	FY Average
FY19					0.000%
FY20					0.000%
FY21					0.000%
FY22	0.166%	0.821%	0.851%	0.810%	0.662%
FY23	0.961%	1.152%	1.620%	0.881%	1.154%
FY24	1.963%	2.123%	2.127%	2.073%	2.072%
FY25	2.614%				2.614%

CA CLASS (Average Quarterly)					
	Q1	Q2	Q3	Q4	FY Average
FY24		5.453%	5.452%	5.399%	5.435%
FY25	5.364%				5.364%



TO: BOARD OF DIRECTORS
FROM: GERARD WASHINGTON, FIRE CHIEF
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE CHIEF’S REPORT
DATE: November 1, 2024



Monthly Activity Summary (October 1 to October 31, 2024)

The following highlights the work activities for the reporting period:

1. Ready Rebound has had 17 Cases since they started, estimated overtime savings of \$167,625, Number of Wait Days to treatment saved = 447 days of the 17 cases, 13 were referred to a physician, 10 received imaging, 8 went to physical therapy and 3 required surgeries.
2. Weed Abatement Update:
 - Total Initial Inspections: 6,468
 - Total Inspections to date (Including Reinspection's): 7,556
 - Total inspections left: 420.
 - Force Abatements Pending:
 - In the City: 1
 - In the Fire District: 8
3. NBS Consulting final report showed the City's cost per transport for ambulance services is \$3,962. The City has not increased the fee since 2009. This will be going to City Council with an anticipated implementation of January 1, 2025. We will need the Fire District to mirror the fee schedule.
4. Six Firefighter Paramedics have finished the New Hire Fire Academy and are on their 8 shift ride outs on the ambulance.
5. NBS has been contracted out to conduct a cost analysis for all fire prevention fees. This should be complete in 2025.
6. The Fire Department had a total of 7 Public Education Events in October. We interacted with 1,665 community members. Fire Inspector O'Neil completed organizing and delivering four Fire Prevention Open Houses. We also Supported Kids Night Out and Dia De Los Muertos at Guajome Park.
7. We received three new BLS ambulances anticipated date in service is the middle of November.
8. Crews moved into the temporary Station and old station three was used for training and then demolished.
9. CERT Classes were delayed and then resumed. Graduaton set for Dec 11, 2024.

Calls of Note:

- East Vista Way at Warmlands: Four vehicle accident w/vehicle into a pole (5 patients, 4 patients transported).
- Buena Creek near Bluebird Canyon: Small vegetation fire handled by the first two arriving fire engines and a CalFIRE engine.
- East Vista Way at Osborne: Small vegetation fire contained by first-arriving engine from Vista and Oceanside.
- Brush 122 dispatched to the Line Fire in San Bernardino.
- Small fire inside an abandoned building at 735 W. California. Possible vagrant activity in the structure. Working with Code and SDSO on securing the site.
- Hazardous materials response at the VCC on Grapevine. Initial 20 occupants with symptoms, all declining assessment. County Health and Hazmat team assessed the building. Cleaning chemicals is likely the cause of the irritation.
- 245 W Bobier fire in a mobile home with two occupants. An Uber Driver and a SDSO Deputy rescued an occupant. The Uber Driver and Occupant went to UCSD Burn Center. Both are recovering.

TO: BOARD OF DIRECTORS
FROM: MARK VIEROW, FIRE MARSHAL
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE MARSHAL
DATE: November 1, 2024



Monthly Activity Summary (October 1-31, 2024)

The following highlights the work activities for the reporting period:

1. Projects: The Havens, Gopher Canyon Rd
 - 13 Single Family Dwelling fire sprinkler inspections.
 - 2270 Primrose, 1 building, 11 apartments
 - No change
 - 2357 S Santa Fe Ave. La Sabila Senior Living complex 85 Units
 - Site work continues
2. Plan checks and construction inspections continue.
 - 7 plan checks
 - 20 construction inspections
3. 6,395 new square feet.
\$3,507.74 in fire mitigation fees.

These include Accessory Dwelling Units, Garages, and Green Houses.

4. Each Saturday in October, there was a department open house held at Stations 2, 4, 5, and 6.

TO: BOARD OF DIRECTORS
FROM: James Kozakiewicz, Fire Inspector
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE
DATE: November 1, 2024



Monthly Activity Summary (October 1– October 31, 2024)

The following highlights the work activities for the reporting period:

1. Inspector Kozakiewicz evaluated all emergency access roads. Fabry Lane and Par Valley need attention. Inspector Kozakiewicz will notify Aztec Landscaping.
2. Emergency access road signage has been ordered and is being manufactured.
3. There is an overgrown tree at East Par Valley emergency access road gate. Inspector Kozakiewicz is still working on a resolution with Deer Springs Fire Protection District.
4. A Hydrant at East Par Valley emergency access road gate is not accessible. Inspector Kozakiewicz is still working on a resolution with Deer Springs Fire Protection District.
5. The 2024 weed abatement re inspections are still in progress.
Inspector Kozakiewicz attended the FSC Coffee Chat, where Deborah Leone, of the San Diego Grazing Task Force, gave a presentation on her Cal Fire Wildlife Prevention Grant Project.



EFFECTIVE RESPONSE FORCE REPORT

SEPTEMBER 2024



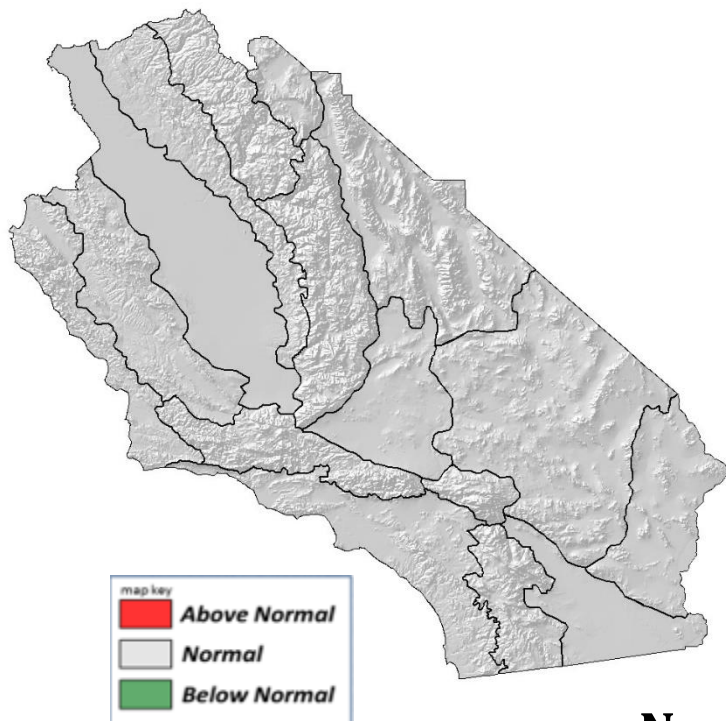
VISTA FIRE DEPARTMENT

STANDARD OF COVER TRAVEL INTERVALS

September 2024

This table describes the VFD standard Travel Interval times in accordance with Section 2.G.2.

Type	Risk Level	Unit Complement	Parameter	Urban	Suburban	Rural
All Risks	N/A	1 Engine or 1 Aerial	Objective	00:05:40	00:06:30	00:08:00
All Risks	N/A	1 Engine or 1 Aerial	90th Percentile	00:06:47	00:08:47	00:07:29
All Risks	N/A	1 Engine or 1 Aerial	Count	82	11	36
Fire	High	4 Engine, 1 Ambulance, 1 BC, 1 Aerial	Objective	00:09:30	00:11:00	00:11:30
Fire	High	4 Engine, 1 Ambulance, 1 BC, 1 Aerial	90th Percentile	n/a	n/a	n/a
Fire	High	4 Engine, 1 Ambulance, 1 BC, 1 Aerial	Count	n/a	n/a	n/a
Fire	Medium	3 Engine, 1 Ambulance, 1 BC, 1 Aerial	Objective	00:09:00	00:10:30	00:11:00
Fire	Medium	3 Engine, 1 Ambulance, 1 BC, 1 Aerial	90th Percentile	n/a	n/a	n/a
Fire	Medium	3 Engine, 1 Ambulance, 1 BC, 1 Aerial	Count	n/a	n/a	n/a
Fire	Low	1 Engine	Objective	00:05:40	00:08:00	00:08:00
Fire	Low	1 Engine	90th Percentile	00:07:38	00:06:21	00:09:40
Fire	Low	1 Engine	Count	7	1	3
EMS	High	1 Engine, 1 Ambulance	Objective	00:06:00	00:08:30	00:09:30
EMS	High	1 Engine, 1 Ambulance	90th Percentile	00:12:22	00:04:13	00:11:10
EMS	High	1 Engine, 1 Ambulance	Count	23	2	8
EMS	Medium	1 Engine, 1 Ambulance	Objective	00:06:00	00:08:30	00:09:30
EMS	Medium	1 Engine, 1 Ambulance	90th Percentile	00:13:10	00:10:52	00:10:50
EMS	Medium	1 Engine, 1 Ambulance	Count	40	3	17
EMS	Low	1 Engine, 1 Ambulance	Objective	00:06:00	00:08:30	00:09:30
EMS	Low	1 Engine, 1 Ambulance	90th Percentile	n/a	n/a	n/a
EMS	Low	1 Engine, 1 Ambulance	Count	n/a	n/a	n/a
Rescue	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	Objective	00:09:00	00:10:30	00:11:30
Rescue	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	90th Percentile	n/a	n/a	n/a
Rescue	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	Count	n/a	n/a	n/a
Rescue	Medium	1 Engine, 1 Ambulance, 1 BC, 1 Aerial	Objective	00:08:30	00:11:00	00:11:00
Rescue	Medium	1 Engine, 1 Ambulance, 1 BC, 1 Aerial	90th Percentile	n/a	n/a	n/a
Rescue	Medium	1 Engine, 1 Ambulance, 1 BC, 1 Aerial	Count	n/a	n/a	n/a
Rescue	Low	1 Engine, 1 Ambulance	Objective	00:08:00	00:08:00	00:09:00
Rescue	Low	1 Engine, 1 Ambulance	90th Percentile	00:08:39	00:05:42	00:12:17
Rescue	Low	1 Engine, 1 Ambulance	Count	1	1	1
Wildland	Red Flag	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	Objective	00:10:24	00:13:00	00:18:12
Wildland	Red Flag	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	90th Percentile	n/a	n/a	n/a
Wildland	Red Flag	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	Count	n/a	n/a	n/a
Wildland	High	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	Objective	00:10:24	00:13:00	00:18:12
Wildland	High	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	90th Percentile	n/a	n/a	n/a
Wildland	High	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	Count	n/a	n/a	n/a
Wildland	Medium	2 Type 1, 2 Type 3, 1 BC	Objective	00:10:24	00:13:00	00:18:12
Wildland	Medium	2 Type 1, 2 Type 3, 1 BC	90th Percentile	n/a	n/a	n/a
Wildland	Medium	2 Type 1, 2 Type 3, 1 BC	Count	n/a	n/a	n/a
Wildland	Low	2 Type 1, 2 Type 3, 1 BC	Objective	00:09:00	00:13:00	00:18:12
Wildland	Low	2 Type 1, 2 Type 3, 1 BC	90th Percentile	n/a	n/a	n/a
Wildland	Low	2 Type 1, 2 Type 3, 1 BC	Count	n/a	n/a	n/a
Hazmat	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	Objective	00:09:00	00:10:30	00:11:30
Hazmat	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	90th Percentile	n/a	n/a	n/a
Hazmat	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	Count	n/a	n/a	n/a
Hazmat	Low	1 Engine	Objective	00:05:40	00:06:30	00:08:00
Hazmat	Low	1 Engine	90th Percentile	n/a	n/a	n/a
Hazmat	Low	1 Engine	Count	n/a	n/a	n/a



November 2024 - February 2025 all areas normal

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

November 2024 – February 2025 South Ops Highlights

- There is a moderate tilt in the odds towards both above normal temperatures and below normal precipitation for the next 4 months.
- There is a slight tilt in the odds towards an above normal number of offshore wind events over the next 4 months.
- Significant fire potential will be near normal with most of the region moving out of season and at little risk for significant fire but some potential remaining over Southern California



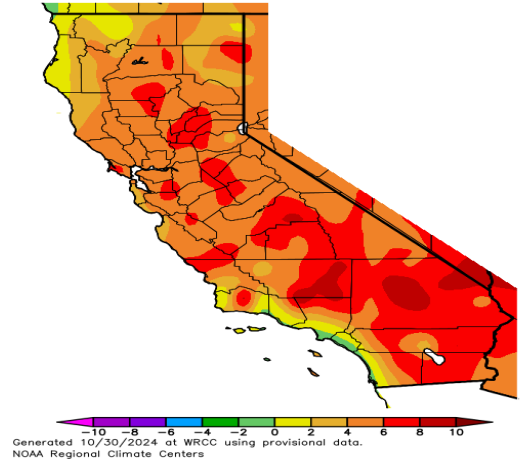
Weather Discussion

The first half of October featured exceptional warmth across the Southwestern United States including much of Central and Southern California. The second half of the month was more variable, but for the month as a whole, temperatures still averaged an impressive 3 to 8 degrees above normal in most areas (**Figure 1**). Precipitation was limited in October. Areas from Yosemite NP northward received a quarter to half inch of rain during the middle of the month. There were also localized wetting rains over some of the Southern California mountains on October 28-29. However some portions of the region have received less than a quarter inch of rain since last spring, and precipitation for the past 3 months is well below normal (**Figure 2**).

The region experienced just one moderate Santa Ana wind event in October, on October 18 and 19, and it followed a period of cool and moist weather.

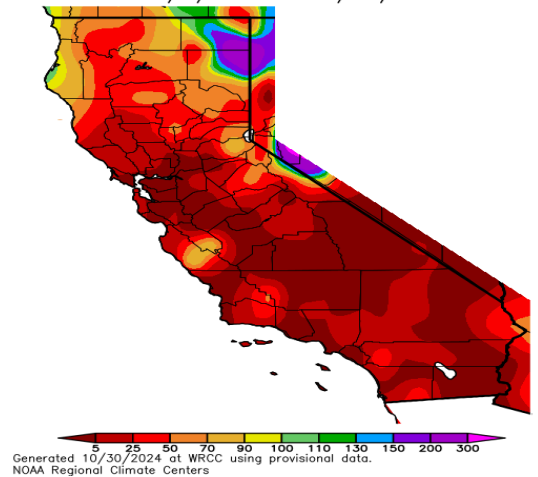
Sea surface temperature (SST) trends in the equatorial Pacific continue to consolidate around colder than normal values (**Figures 3+4**). This is a sign of the continued gradual transition towards expected La Nina conditions this winter. Other notable SST features include a strong warm pool east of Japan, and cold anomalies in the Gulf of Alaska. There also remains a persistent sliver of colder than normal waters off the California coast. This feature has been in place for many months now, and has contributed to coastal California, and particularly the South Coast, frequently experiencing the coolest temperatures relative to normal for the state, including in October (**Figure 1**).

Ave. Temperature dep from Ave (deg F)
9/30/2024 – 10/29/2024



**Fig 1: September 30th – October 29th
Temperature Departure from Average**

Percent of Average Precipitation (%)
8/1/2024 – 10/29/2024



**Fig 2: August 1st – October 29th
Precipitation % of Ave.**

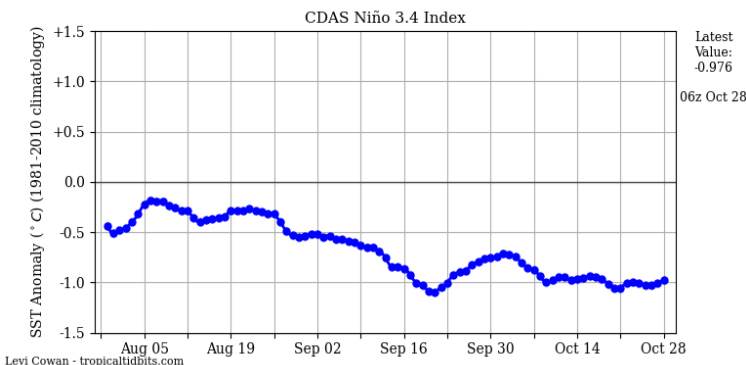


Fig 3: Niño 3.4 Region SST Anomaly



Fig 4: Niño 1+2 Region SST Anomaly

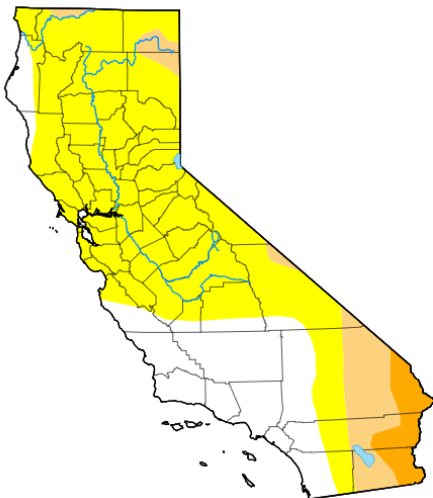


Fuels Discussion

Latest USDA Drought Monitor shows an increase in Abnormally Dry (D0) to Moderate Drought (D1) conditions across California (**Figure 5**), with areas of severe (D2) drought in the Eastern Deserts. While the summer and early fall months are commonly dry across California, this expansion of drought and abnormal dryness is primarily a result of a weaker than average monsoon along with recent above normal temperatures.

Historically hot and dry weather brought record low dead fuel moisture and record high ERCs for the first half of October. The more variable weather since has brought periods of moderated conditions, including a cooler period that is ongoing as of the end of October and is reducing short term fire danger metrics especially in areas most prone to autumn fire activity. (**Figure 7**).

The long duration of hot and dry weather this summer and fall has driven live fuel moistures to near to below normal levels in many species, with critical values now being observed in many cases (**Figure 6**). This is notable as live fuel moistures have been running above to much above normal in most areas since late 2022 thanks to back-to-back very wet winters.



Map released: Thurs. October 24, 2024
Data valid: October 22, 2024 at 8 a.m. EDT

- Intensity**
- None
 - D0 (Abnormally Dry)
 - D1 (Moderate Drought)
 - D2 (Severe Drought)
 - D3 (Extreme Drought)
 - D4 (Exceptional Drought)
 - No Data

Authors
United States and Puerto Rico Author(s):
[Rocky Bilotta](#), NOAA/NCEI
Pacific Islands and Virgin Islands Author(s):
[Brad Rippey](#), U.S. Department of Agriculture

Fig 5: USDA Drought Monitor October 24th

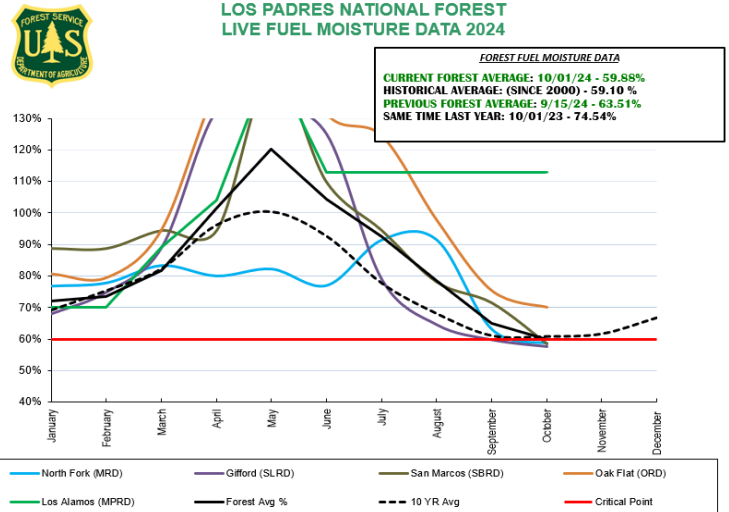


Fig 6: Los Padres NF Live Fuel Moistures from October 1st, 2024

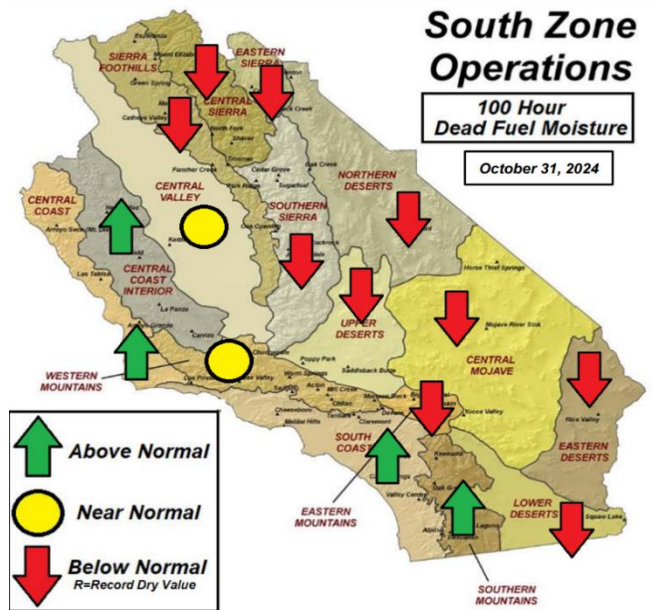


Fig 7: 100 hr dead fuel moisture relative to normal by PSA as of October 31st



SOUTH OPS OUTLOOK

Recent Sea Surface Temperature (SST) trends (**Figures 3, 4, 8**) and climate model projections suggest we are well on our way to the development of a La Niña event, which will likely peak at weak to at most moderate strength this winter. This in part results in a moderate tilt in the odds towards a warmer and drier than normal winter season, supported by model projections (**Figure 9**). An active Pacific jet stream pattern has been observed this fall and may continue for much of the winter, leading to regions of above normal precipitation in western North America. However, the current forecast favors these above normal areas remaining north of Central and Southern California, which is supported by most climate model projections. Nonetheless, while below normal precipitation is favored, it is not expected that this will be an exceptionally dry winter like some in the 2010s and early 2020s. Drought conditions will likely stay similar or expand slightly over the next few months, with little in the way of D2 (“Severe”) or worse drought expected.

Fire potential in the coming months will be contingent on the occurrence, or lack thereof, of offshore wind and precipitation events. Fuel loading remains above normal in the low and mid elevations, and live fuel moisture is near critical levels. Dead fuel moistures will continue to fluctuate but will likely average drier than normal overall. Given this, and trends in fire activity from this summer, there is still meaningful fire potential on the landscape as of the end of October, and the region would have a high vulnerability to any significant offshore wind events that occur before significant precipitation occurs. However, short term model guidance is in good agreement on a wetting rain event occurring in early November. There were also some locally wetting rains in the Southern California mountains in late October. As a result, above normal fire potential highlights have been removed with this outlook. Even though a warmer and drier than normal outlook period as a whole is forecast, any widespread wetting rains early in the outlook period would likely induce green-up and greatly reduce fire potential. However, should early November rainfall fail to live up to its potential, there would still be some potential for fire activity over Southern California.

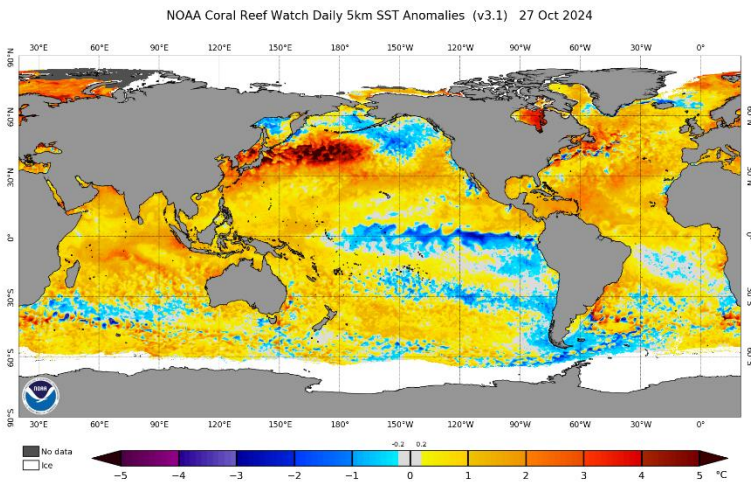


Fig 8: Sea Surface Temperature Anomaly, October 27th, 2024

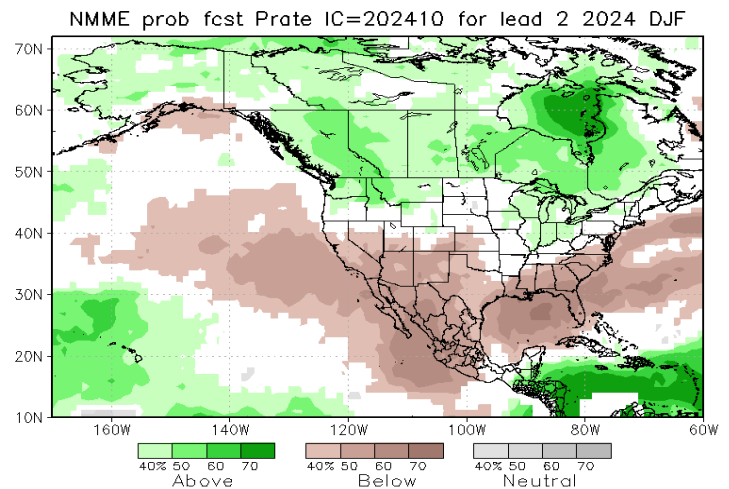
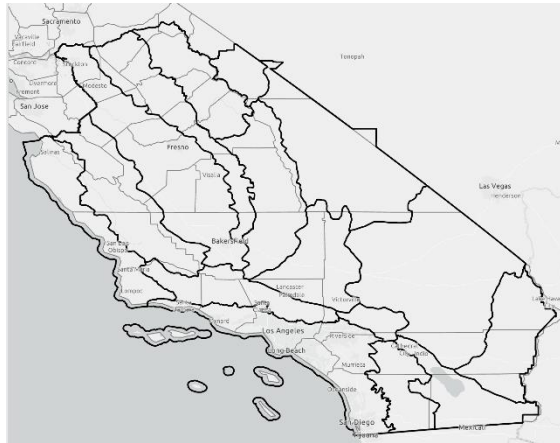


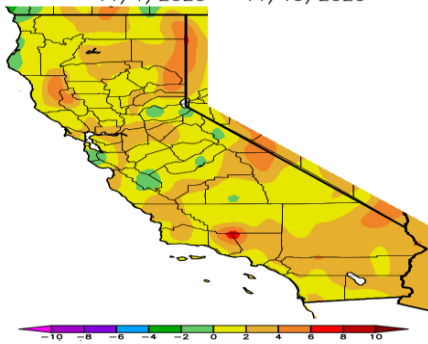
Fig 9: NMME December 2024 – February 2025 3-month Precipitation Anomaly Forecast



Maps with Counties and Select Intel Links used in the forecast



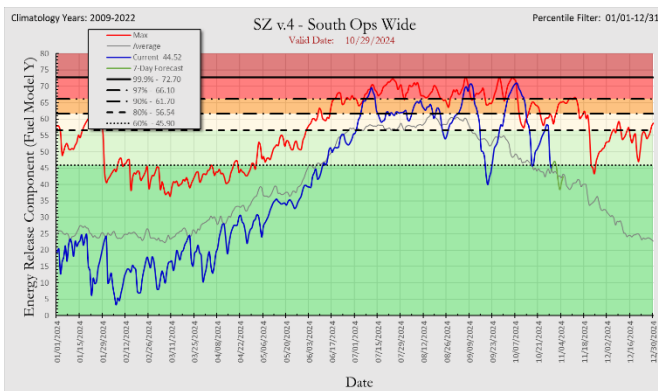
Av. Max. Temperature dep from Ave (deg F)
11/1/2020 – 11/19/2020



Nov 2024 – Feb 2025

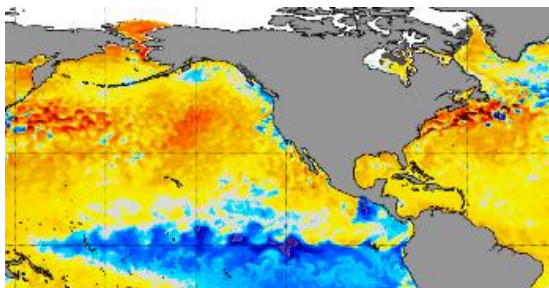
Climate

- <https://calclim.dri.edu/pages/anommaps.html>
- <https://droughtmonitor.unl.edu/>
- <https://www.cpc.ncep.noaa.gov/products/NMME/>



Fuel Moisture and ERCs

- <https://gacc.nifc.gov/oscc/fuelsFireDanger.php>



Current sea surface temperatures

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

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: MONTHLY ACTIVITY REPORT - ADMINISTRATION
DATE: November 7, 2024



Activity Summary (October 1 – 31, 2024)

The following highlights my work activities for the reporting period:

1. Coordinated and participated in the 2:2:1 meeting (October 7&7) in advance of monthly board meeting.
2. Prepared agenda items and supporting reports for October 9 Board of Directors meeting.
3. Prepared all accounts payable and financial reports.
4. Attended October 9 Board of Directors meeting.
5. Attended (in person) October 16 SDCFCA Administrative Section meeting.
6. Out of office (personal) October 17-20
7. Attended (in person) CSDA Board Clerk Conference, in San Diego, October 21-23.
8. Attended (in person) October 29 meeting with City of Vista staff re: weed abatement billing.
9. Reviewed draft FY24 Independent Audit
10. Participated (via Zoom) October 31 with President Elliott, and Jonathan Abadesco, CJ Brown CPA & Associates the annual review for FY24 Independent Audit.
11. Successfully achieved a .gov web address – vistafirepdca.gov
12. Prepared agenda items for November 13 Board of Directors meeting

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



Vista Fire Protection District

**Annual Financial Report
For the Fiscal Years Ended
June 30, 2024 and 2023**



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, 2024

Name	Title	Elected/Appointed	Term Expiration
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	Director	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, 2024 and 2023

**Vista Fire Protection District
Annual Financial Report
For the Fiscal Years Ended June 30, 2024 and 2023**

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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, 2024 and 2023, 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, 2024 and 2023, 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 38, 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 13, 2024, 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 39 and 40.

C.J. Brown & Company, CPAs

Cypress, California
November 13, 2024

Vista Fire Protection District
Management's Discussion and Analysis
For the Fiscal Years Ended June 30, 2024 and 2023

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, 2024 and 2023. 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 2024, the District's net position increased 9.47% or \$1,188,306 to \$13,730,056. In fiscal year 2023, the District's net position increased 5.22% or \$622,178 to \$12,541,750.
- In fiscal year 2024, the District's total revenues increased 16.83% or \$842,133 to \$5,846,358. In fiscal year 2023, the District's total revenues increased 20.89% or \$864,851 to \$5,004,225.
- In fiscal year 2024, the District's program revenues increased 197.42% or \$283,953 to \$427,787. In fiscal year 2023, the District's program revenues increased 28.67% or \$32,048 to \$143,834.
- In fiscal year 2024, the District's general revenues increased 11.48% or \$558,180 to \$4,418,571. In fiscal year 2023, the District's general revenues increased 20.68% or \$832,803 to \$4,860,391.
- In fiscal year 2024, the District's total expenses increased 6.30% or \$276,005 to \$4,658,052. In fiscal year 2023, the District's total expenses increased 0.30% or \$13,045 to \$4,382,047.

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, 2024 and 2023

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, 2024 and 2023

Government-wide Financial Analysis

Condensed Statement of Net Position					
	<u>2024</u>	<u>2023</u>	<u>Change</u>	<u>2022</u>	<u>Change</u>
Assets:					
Current assets	\$ 13,655,030	12,533,399	1,121,631	11,914,148	619,251
Non-current assets	<u>114,754</u>	<u>132,373</u>	<u>(17,619)</u>	<u>194,556</u>	<u>(62,183)</u>
Total assets	<u>13,769,784</u>	<u>12,665,772</u>	<u>1,104,012</u>	<u>12,108,704</u>	<u>557,068</u>
Liabilities:					
Current liabilities	<u>39,728</u>	<u>124,022</u>	<u>(84,294)</u>	<u>189,132</u>	<u>(65,110)</u>
Total liabilities	<u>39,728</u>	<u>124,022</u>	<u>(84,294)</u>	<u>189,132</u>	<u>(273,426)</u>
Net position:					
Net investment in capital assets	114,754	132,373	(17,619)	194,556	(62,183)
Restricted	444,237	245,939	198,298	104,018	141,921
Unrestricted	<u>13,171,065</u>	<u>12,163,438</u>	<u>1,007,627</u>	<u>11,620,998</u>	<u>542,440</u>
Total net position	<u>\$ 13,730,056</u>	<u>12,541,750</u>	<u>1,188,306</u>	<u>11,919,572</u>	<u>622,178</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 \$13,730,056 and \$12,541,750 as of June 30, 2024 and 2023, respectively.

Compared to prior year, net position of the District increased by 9.47% or \$1,188,306. 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 (0.84% and 1.06% as of June 30, 2024 and 2023, 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 2024 and 2023, the District showed a positive balance in its unrestricted net position of \$13,171,065 and \$12,163,438, which may be utilized in future years. (See Note 6)

Condensed Statement of Activities					
	<u>2024</u>	<u>2023</u>	<u>Change</u>	<u>2022</u>	<u>Change</u>
Expenses:					
Fire protection operations	\$ 4,658,052	4,382,047	276,005	4,369,002	13,045
Total expenses	<u>4,658,052</u>	<u>4,382,047</u>	<u>276,005</u>	<u>4,369,002</u>	<u>13,045</u>
Program revenues	427,787	143,834	283,953	111,786	32,048
General revenues	<u>5,418,571</u>	<u>4,860,391</u>	<u>558,180</u>	<u>4,027,588</u>	<u>832,803</u>
Total revenues	<u>5,846,358</u>	<u>5,004,225</u>	<u>842,133</u>	<u>4,139,374</u>	<u>864,851</u>
Change in net position	1,188,306	622,178	566,128	(229,628)	851,806
Net position – beginning 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>
Net position – end of year	<u>\$ 13,730,056</u>	<u>12,541,750</u>	<u>1,188,306</u>	<u>11,919,572</u>	<u>622,178</u>

The statements of activities show how the District's net position changed during the fiscal year. In fiscal year 2024, the District's net position increased 9.47% or \$1,188,306 to \$13,730,056 from ongoing operations. In fiscal year 2023, the District's net position increased 5.22% or \$622,178 to \$12,541,750 from ongoing operations.

Vista Fire Protection District
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2024 and 2023

Government-wide Financial Analysis, continued

A closer examination reveals that:

In fiscal year 2024, the District's total revenues from all sources increased 16.83% or \$842,133 to \$5,846,358. Program revenues increased 197.42% or \$283,953, due primarily to increases of \$193,400, and \$66,998 in grant revenue and fire mitigation fees. General revenues increased 11.48% or \$558,180, primarily due to increases of \$593,511 in investment returns (unrealized gain on investments and interest earnings).

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 2024, the District's total expenses increased 6.30% or \$276,005 to \$4,658,052, due to increases of \$234,839, and \$60,342 in fire protection services and general and administrative, respectively.

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.

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, 2024 and 2023, the District's General Fund reported a fund balance of \$13,171,065 and \$12,163,438, respectively. An amount of \$2,493,698, and \$1,745,194 as of June 30, 2024 and 2023, 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, 2024, the final actual expenditures for the General Fund were \$153,895 less than budgeted. The variance is due primarily to actual general and administrative expenses being less than the budget by \$188,701, which was offset by fire protection services being more than the budget by \$38,406. Actual revenues were more than the anticipated budget by \$667,970. The variance is due primarily to investment returns being more than the budget by \$625,244.

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. (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, 2024, the final actual expenditures for the Fire Mitigation Fund were \$225,827 less than budgeted. Actual revenues were more than the anticipated budget by \$99,894.

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. (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, 2024 and 2023

Capital Asset Administration

Changes in capital assets for 2024 were as follows:

	<u>Balance 2023</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Balance 2024</u>
Capital assets:				
Non-depreciable assets	\$ -	-	-	-
Depreciable assets	368,728	-	-	368,728
Total capital assets	368,728	-	-	368,728
Accumulated depreciation	(236,355)	(17,619)	-	(253,974)
Total capital assets, net	\$ 132,373	(17,619)	-	114,754

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 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

At the end of fiscal year 2023, 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, 2024 and 2023

	2024	2023
Current assets:		
Cash and cash equivalents (note 2)	\$ 13,511,631	12,404,338
Accrued interest receivable	53,497	62,339
Accounts receivable – fire mitigation	49,241	32,701
Property taxes receivable	31,694	32,131
Due from other governments (note 3)	-	-
Prepaid expenses	8,967	1,890
Total current assets	13,655,030	12,533,399
Non-current assets:		
Capital assets – not being depreciated (note 4)	-	-
Capital assets – being depreciated, net (note 4)	114,754	132,373
Total non-current assets	114,754	132,373
Total assets	13,769,784	12,665,772
Current liabilities:		
Accounts payable	32,749	118,329
Accrued expenses	6,979	5,693
Total current liabilities	39,728	124,022
Total liabilities	39,728	124,022
Net position: (note 6)		
Net investment in capital assets	114,754	132,373
Restricted	444,237	245,939
Unrestricted	13,171,065	12,163,438
Total net position	\$ 13,730,056	12,541,750

See accompanying notes to the basic financial statements

Vista Fire Protection District
Statements of Activities
For the Fiscal Years Ended June 30, 2024 and 2023

	2024	2023
Expenses:		
Fire protection services	\$ 4,120,006	3,885,167
General and administrative	327,027	266,685
Grant expense (note 7)	193,400	-
Depreciation	17,619	22,012
Unrealized loss on investments	-	208,183
Total expenses	4,658,052	4,382,047
Program revenues:		
Charges for services – fire mitigation fees	180,589	113,591
Charges for services – ambulance fees	53,798	30,243
Grant revenue (note 7)	193,400	-
Total program revenues	427,787	143,834
Net program expense	4,230,265	4,238,213
General revenues:		
Property taxes	4,540,366	4,244,590
Interest earnings	452,773	272,426
Gain on sale of assets	-	340,000
Unrealized gain on investments	413,164	-
Other revenues	12,268	3,375
Total general revenues	5,418,571	4,860,391
Change in net position	1,188,306	622,178
Net position – beginning of year	12,541,750	11,919,572
Net position – end of year	\$ 13,730,056	12,541,750

Vista Fire Protection District
Balance Sheet
June 30, 2024

	<u>General Fund</u>	<u>Fire Mitigation Fund</u>	<u>Total Governmental Funds</u>
Assets:			
Cash and cash equivalents	\$ 13,121,258	390,373	13,511,631
Accrued interest receivable	48,874	4,623	53,497
Accounts receivable – fire mitigation	-	49,241	49,241
Property taxes receivable	31,694	-	31,694
Prepaid expenses	8,967	-	8,967
Total assets	13,210,793	444,237	13,655,030
Liabilities:			
Accounts payable	32,749	-	32,749
Accrued expenses	6,979	-	6,979
Total liabilities	39,728	-	39,728
Fund balance: (note 8)			
Non-spendable	8,967	-	8,967
Restricted	-	444,237	444,237
Committed	4,306,000	-	4,306,000
Assigned	6,362,400	-	6,362,400
Unassigned	2,493,698	-	2,493,698
Total fund balance	13,171,065	444,237	13,615,302
Total liabilities and fund balance	\$ 13,210,793	444,237	13,655,030

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, 2024**

Reconciliation:

Fund balance - Governmental Funds \$ 13,615,302

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 114,754

Total adjustments 114,754

Net position of governmental activities \$ 13,730,056

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, 2024

	<u>General Fund</u>	<u>Fire Mitigation Fund</u>	<u>Total</u>
Expenditures/Expenses:			
Current			
Fire protection services	\$ 4,120,006	-	4,120,006
General and administrative	327,027	-	327,027
Capital outlay	-	-	-
Grant expense	193,400	-	193,400
Total expenditures/expenses	<u>4,640,433</u>	<u>-</u>	<u>4,640,433</u>
Program revenues:			
Charges for services – fire mitigation fees	-	180,589	180,589
Charges for services – ambulance fees	53,798	-	53,798
Grant revenue	193,400	-	193,400
Total program revenues	<u>247,198</u>	<u>180,589</u>	<u>427,787</u>
Net program expense	<u>4,393,235</u>	<u>(180,589)</u>	<u>4,212,646</u>
General revenues:			
Property taxes	4,540,366	-	4,540,366
Interest earnings	440,443	12,330	452,773
Unrealized gain on investments	407,785	5,379	413,164
Other revenues	12,268	-	12,268
Total general revenues	<u>5,400,862</u>	<u>17,709</u>	<u>5,418,571</u>
Total revenues	<u>5,648,060</u>	<u>198,298</u>	<u>5,846,358</u>
Excess of revenues over expenditures	<u>1,007,627</u>	<u>198,298</u>	<u>1,205,925</u>
Change in net position	1,007,627	198,298	1,205,925
Fund balance, beginning of year	<u>12,163,438</u>	<u>245,939</u>	<u>12,409,377</u>
Fund balance, end of year	<u>\$ 13,171,065</u>	<u>444,237</u>	<u>13,615,302</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, 2024

Reconciliation:

Net Change in Fund balance - Governmental Funds	\$ <u>1,205,925</u>
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	(17,619)
Total adjustments	<u>(17,619)</u>
Change in net position of governmental activities	\$ <u><u>1,188,306</u></u>

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>
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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 being depreciated, net		<u>132,373</u>
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Total adjustments		<u>132,373</u>
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Net position of governmental activities	\$	<u><u>12,541,750</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, 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 non-operating 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 5)	-	40,171	40,171
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	\$ <u>644,190</u>
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	<u>(22,012)</u>
Total adjustments	<u>(22,012)</u>
Change in net position of governmental activities	\$ <u><u>622,178</u></u>

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, 2024 and 2023

(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, 2024 and 2023

(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 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.

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.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

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

C. Financial Reporting

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.

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.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

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

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

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.

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.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(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

- **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.
- **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:

	2024	2023
Cash and cash equivalents	\$ 13,511,631	12,404,338

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(2) Cash and Cash Equivalents, continued

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

	2024	2023
Deposits held with financial institutions	\$ 57,376	53,231
Investments	13,454,255	12,351,107
Total	\$ 13,511,631	12,404,338

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

	2024	2023
Deposits in California Local Agency Investment Fund (LAIF)	217 days	260 days
Deposits in San Diego County Pooled Investment Fund (SCPIF)	449 days	438 days
Deposits in California CLASS Investment Pool (CLASS)	75 days	76 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).

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(2) Cash and Cash Equivalents, continued

At June 30, 2024, 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)	\$ 446,680	446,680
California CLASS (CLASS)	4,912,412	4,912,412
San Diego County Pooled Investment Fund (SCPIF)	2,929,660	2,929,660
California Asset Management Program (CAMP)	269,938	269,938
CB&T Trust Wealth Management	4,895,565	4,895,565
Total	\$ 13,454,255	13,454,255

At June 30, 2023, 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)	\$ 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

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, 2024, were as follows:

<u>Investment Type</u>	<u>Total</u>	<u>Minimum Legal Rating</u>	<u>Ratings as of year end</u>	
			<u>S&P Global Ratings AAAm</u>	<u>Not Rated</u>
Local Agency Investment Fund (LAIF)	\$ 446,680	N/A	-	446,680
California CLASS (CLASS)	4,912,412	N/A	4,912,412	-
San Diego County Pooled Investment Fund (SCPIF)	2,929,660	N/A	-	2,929,660
California Asset Management Program (CAMP)	269,938	N/A	-	269,938
CB&T Trust Wealth Management	4,895,565	N/A	-	4,895,565
Total	\$ 13,454,255		4,912,412	8,541,843

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(2) Cash and Cash Equivalents, continued

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 (SDCPIF)	5,715,700	N/A	5,715,700
California Asset Management Program (CAMP)	255,528	N/A	255,528
CB&T Trust Wealth Management	<u>5,475,702</u>	N/A	<u>5,475,702</u>
Total	\$ <u>12,351,107</u>		<u>12,351,107</u>

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, 2024 and 2023.

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.

Investment in California CLASS

The District is a voluntary participant in the California CLASS (CLASS) that is regulated by the California Government Code Section 16429 and is a Joint Powers Authority investment pool that provides the opportunity to invest funds on a cooperative basis in rated pools that are managed in accordance with state law with the primary objectives of offering Participants safety, daily, and next day liquidity, and optimized returns.

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 CLASS for the entire CLASS portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by the CLASS, which are recorded on an amortized cost basis. Bank balances are secured by the pledging of a pool of eligible securities to collateralize the District’s deposits with the bank in accordance with the Code.

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.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(2) Cash and Cash Equivalents, continued

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, 2024

<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)	\$ 446,680	446,680	-	-
California CLASS (CLASS)	4,912,412		4,912,412	-
San Diego County Pooled Investment Fund (SCPIF)	2,929,660	2,929,660	-	-
California Asset Management Program (CAMP)	269,938	269,938	-	-
CB&T Trust Wealth Management	4,895,565	4,895,565	-	-
Total	\$ 13,454,255	8,541,843	4,912,412	-

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, 2024 and 2023

(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:

	2024	2023
District fees collected by the City of Vista on behalf of the District	\$ 53,798	30,243
Less: Payments received	(53,798)	(30,243)
Balance due from the City of Vista	-	-
Fire protection and emergency medical services	4,120,006	3,885,167
Less: Payments remitted	(4,120,006)	(3,885,167)
Balance due from the City of Vista	-	-
Net due from the City of Vista	\$ -	-

(4) Capital Assets

Changes in capital assets for the 2024 fiscal year were as follows:

	Balance 2023	Additions	Deletions/ Transfers	Balance 2024
Non-depreciable assets:				
Land	\$ -	-	-	-
Total non-depreciable assets	-	-	-	-
Depreciable assets:				
Access road improvements	368,728	-	-	368,728
Total depreciable assets	368,728	-	-	368,728
Accumulated depreciation:				
Access road improvements	(236,355)	(17,619)	-	(253,974)
Total accumulated depreciation	(236,355)	(17,619)	-	(253,974)
Total depreciable assets, net	132,373	(17,619)	-	114,754
Total capital assets, net	\$ 132,373			114,754

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

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(4) Capital Assets, continued

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	<u>40,000</u>	<u>-</u>	<u>(40,000)</u>	<u>-</u>
Depreciable assets:				
Access road improvements	368,728	-	-	368,728
Equipment	7,094	-	(7,094)	-
Signage	8,719	-	(8,719)	-
Total depreciable assets	<u>384,541</u>	<u>-</u>	<u>(15,813)</u>	<u>368,728</u>
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	<u>(229,985)</u>	<u>(22,012)</u>	<u>15,642</u>	<u>(236,355)</u>
Total depreciable assets, net	<u>154,556</u>	<u>(22,012)</u>	<u>(171)</u>	<u>132,373</u>
Total capital assets, net	<u>\$ 194,556</u>			<u>132,373</u>

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

(5) 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:

	<u>General Fund</u>	<u>Fire Mitigation Fund</u>	<u>Total</u>
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	<u>-</u>	<u>40,171</u>	<u>40,171</u>
Fund balance at July 1, 2022, as restated	<u>\$ 11,620,998</u>	<u>144,189</u>	<u>11,765,187</u>

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(6) Net Position

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

	2024	2023
Investment in capital assets:		
Capital assets, net	\$ 114,754	132,373
Total investment in capital assets	114,754	132,373
Restricted		
Fire mitigation fund	444,237	245,939
Total restricted funds	444,237	245,939
Unrestricted net position:		
Non-spendable net position:		
Prepaid expenses	8,967	1,890
Total non-spendable net position	8,967	1,890
Spendable net position:		
Unrestricted:		
Designated for Fire Station Reconstruction	4,306,000	4,254,061
Designated for Fire/EMS Services	4,240,805	3,820,131
Designated for General Operating Reserve	1,121,595	1,342,162
Designated for Community Wildfire Protection	1,000,000	1,000,000
Unrestricted	2,493,698	1,745,194
Total spendable net position	13,162,098	12,161,548
Total unrestricted net position	13,171,065	12,163,438
Total net position	\$ 13,730,056	12,541,750

(7) Agreement with City of Vista

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. The District funds include \$3,900,000 from the General fund (which is listed as committed fund balance under Note 6 on page 31), \$408,000 from the Fire Mitigation funds, and \$192,000 from the American Rescue Plan Act (ARPA) Funds. 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.

For the year ended June 30, 2024, total ARPA grant expended and received from the City of Vista regarding the reconstruction of City Fire Station Three amounted to \$193,400.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(8) 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).

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 \$1,121,595, and \$1,342,162, as of June 30, 2024, and 2023, respectively, may be adjusted by the Board of Directors from time to time, as necessary to fund both operations and capital improvement projects.

As of June 30, 2024, and 2023, the District funds include \$4,306,000 and \$4,254,061 from the General fund, respectively.

Fund balance classifications as of June 30, 2024 are as follows:

Description	General Fund	Fire Mitigation Fund	Total Governmental Funds
Non-spendable:			
Prepaid expenses	\$ 8,967	-	8,967
Total non-spendable	<u>8,967</u>	<u>-</u>	<u>8,967</u>
Restricted:			
Fire Mitigation Fund	-	444,237	444,237
Total restricted	<u>-</u>	<u>444,237</u>	<u>444,237</u>
Committed:			
Fire Station Reconstruction	4,306,000	-	4,306,000
Total committed	<u>4,306,000</u>	<u>-</u>	<u>4,306,000</u>
Assigned:			
Fire/EMS Services	4,240,805	-	4,240,805
General Operating Reserve	1,121,595	-	1,121,595
Community Wildfire Protection	1,000,000	-	1,000,000
Total assigned	<u>6,362,400</u>	<u>-</u>	<u>6,362,400</u>
Unassigned	<u>2,493,698</u>	<u>-</u>	<u>2,493,698</u>
Total unassigned	<u>2,493,698</u>	<u>-</u>	<u>2,493,698</u>
Total fund balance	<u>\$ 13,171,065</u>	<u>444,237</u>	<u>13,615,302</u>

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

(8) Fund Balance, continued

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

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

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to June 30, 2024, that have effective dates that may impact future financial presentations.

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.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2024 and 2023

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

Governmental Accounting Standards Board Statement No. 101, continued

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.

Governmental Accounting Standards Board Statement No. 102

In December 2023, the GASB issued Statement No. 102 – *Certain Risk Disclosures*. The primary objective of this Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact to have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Earlier application is encouraged.

Governmental Accounting Standards Board Statement No. 103

In April 2024, the GASB issued Statement No. 103 – *Financial Reporting Model Improvements*. The primary objective of this Statement is to improve key components of the financial reporting model to enhance effectiveness in providing information that is essential for decision making and assessing a government’s accountability. Also, this Statement: (1) continues the requirement that the basic financial statements be preceded by management’s discussion and analysis (MD&A), which is presented as required supplementary information (RSI); (2) describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence; (3) requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses; (4) requires governments to present each major component unit separately in the reporting entity’s statement of net position and statement of activities if it does not reduce the readability of the statements; and (5) requires governments to present budgetary comparison information using a single method of communication—RSI.

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged.

(10) 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.

(11) Subsequent Events

Events occurring after June 30, 2024, have been evaluated for possible adjustment to the financial statements or disclosure as of November 13, 2024, 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, 2024

	<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	\$ 4,081,600	-	4,081,600	4,120,006	(38,406)
General and administrative	515,728	-	515,728	327,027	188,701
Grant expense	197,000	-	197,000	193,400	3,600
Total expenditures/expenses	<u>4,794,328</u>	<u>-</u>	<u>4,794,328</u>	<u>4,640,433</u>	<u>153,895</u>
Program revenues:					
Charges for services – ambulance fees	30,000	-	30,000	53,798	23,798
Grant revenue	192,000	-	192,000	193,400	1,400
Total program revenues	<u>222,000</u>	<u>-</u>	<u>222,000</u>	<u>247,198</u>	<u>25,198</u>
General revenues:					
Property taxes	4,535,106	-	4,535,106	4,540,366	5,260
Interest earnings	222,984	-	222,984	440,443	217,459
Unrealized gain on investments	-	-	-	407,785	407,785
Other revenues	-	-	-	12,268	12,268
Total general revenues	<u>4,758,090</u>	<u>-</u>	<u>4,758,090</u>	<u>5,400,862</u>	<u>642,772</u>
Total revenues	<u>4,980,090</u>	<u>-</u>	<u>4,980,090</u>	<u>5,648,060</u>	<u>667,970</u>
Excess of revenues over (under) expenditures	<u>185,762</u>	<u>-</u>	<u>185,762</u>	<u>1,007,627</u>	<u>821,865</u>
Net change in fund balance	<u>185,762</u>	<u>-</u>	<u>185,762</u>	<u>1,007,627</u>	<u>821,865</u>
Fund balance – beginning of year	<u>11,792,348</u>	<u>-</u>	<u>11,792,348</u>	<u>12,163,438</u>	
Fund balance – end of year	<u>\$ 11,978,110</u>	<u>-</u>	<u>11,978,110</u>	<u>13,171,065</u>	

**Vista Fire Protection District
Budgetary Comparison Schedule – Fire Mitigation Fund
For the Fiscal Year Ended June 30, 2024**

	<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	\$ 225,827	-	225,827	-	225,827
Unrealized loss on investments	-	-	-	-	-
Total expenditures/expenses	<u>225,827</u>	<u>-</u>	<u>225,827</u>	<u>-</u>	<u>225,827</u>
Program revenues:					
Charges for services – fire mitigation fees	98,404	-	98,404	180,589	82,185
Total program revenues	<u>98,404</u>	<u>-</u>	<u>98,404</u>	<u>180,589</u>	<u>82,185</u>
General revenues:					
Interest earnings	-	-	-	12,330	12,330
Transfers out	-	-	-	5,379	5,379
Total general revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,709</u>	<u>17,709</u>
Total revenues	<u>98,404</u>	<u>-</u>	<u>98,404</u>	<u>198,298</u>	<u>99,894</u>
Excess of revenues over (under) expenditures	<u>(127,423)</u>	<u>-</u>	<u>(127,423)</u>	<u>198,298</u>	<u>325,721</u>
Net change in fund balance	<u>(127,423)</u>	<u>-</u>	<u>(127,423)</u>	<u>198,298</u>	<u>325,721</u>
Fund balance, beginning of year	<u>184,018</u>	<u>-</u>	<u>184,018</u>	<u>245,939</u>	
Fund balance, end of year	<u>\$ 56,595</u>	<u>-</u>	<u>56,595</u>	<u>444,237</u>	

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

	Adopted Original Budget	Board Approved Changes	Revised Budget	Actual Budgetary Basis	Variance Positive (Negative)
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	4,122,945	-	4,122,945	4,348,446	(225,501)
Program revenues:					
Charges for services – ambulance fees	25,000	-	25,000	30,243	5,243
Total program revenues	25,000	-	25,000	30,243	5,243
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 (out)				5,238	5,238
Other revenues	-	-	-	3,375	3,375
Total general revenues	4,269,295	-	4,269,295	4,860,643	591,348
Total revenues	4,294,295	-	4,294,295	4,890,886	596,591
Excess of revenues over (under) expenditures	171,350	-	171,350	542,440	371,090
Net change in fund balance	171,350	-	171,350	542,440	371,090
Fund balance – beginning of year	11,620,998	-	11,620,998	11,620,998	
Fund balance – end of year	\$ 11,792,348	-	11,792,348	12,163,438	

**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 fund	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	104,018	-	104,018	104,018	
Prior period adjustment	-	-	-	40,171	
Fund balance, beginning of year, as restated	<u>104,018</u>	<u>-</u>	<u>104,018</u>	<u>144,189</u>	
Fund balance, end of year	<u>\$ 184,018</u>	<u>-</u>	<u>184,018</u>	<u>245,939</u>	

Vista Fire Protection District
Notes to Budgetary Comparison Schedules
For the Fiscal Years Ended June 30, 2024 and 2023

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, 2024 and 2023, 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 13, 2024.

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 13, 2024

Vista Fire Protection District

Management Report

June 30, 2024

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, 2024, 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 13, 2024

APPENDIX

Vista Fire Protection District

Audit/Finance Committee Letter

June 30, 2024

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, 2024, and have issued our report thereon dated November 13, 2024. 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 April 24, 2024, 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 13, 2024.

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 2024. 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 13, 2024.

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 13, 2024

Vista Fire Protection District
Schedule of Audit Adjusting Journal Entries
For the Fiscal Year Ended June 30, 2024

Adjusting Journal Entries JE # 1

To adjust net position

999	PY Expenses	\$ 105,443.12	
285	General Operating Reserve Fund		105,443.12

Adjusting Journal Entries JE # 2

To adjust FMV on SDCO Investment pool.

106-1	FMV-COSD-FMF-Adjustment	1,050.82	
869	Gain/Loss Valuation Change-FMIT	\$	1,050.82

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: AZTEC LANDSCAPING CONTRACT RENEWAL
DATE: NOVEMBER 7, 2024



RECOMMENDATION

Approve and authorize a 24-month contract with Aztec Landscaping, Inc. for Emergency Access Road Maintenance, Weed Abatement, and As Needed Services for the Vista Fire Protection District. This contract will be effective from December 1, 2024, to December 1, 2026, with an annual rate of \$28,176 for the first year and \$29,580 for the second year. Additionally, authorize the Administrative Manager to execute the contract.

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 contract for \$26,250 on November 15, 2023.

In line with the District’s Purchasing and Contracting Policy, which adheres to San Diego County’s Competitive Procurement Policy A-87, contracts exceeding \$30,000 require a competitive bidding process. The annual cost for year two of the Aztec Landscaping, Inc. contract is \$29,580. Since this amount is below the threshold, the district may proceed without immediate rebidding. However, if costs exceed the \$30,000 limit at the end of the two-year period, the District will need to initiate a new bid process for these services.

CURRENT SITUATION

Staff contacted Aztec Landscaping regarding their upcoming renewal. Aztec Landscaping has requested a 7.3% contract increase (from \$26,250 → \$28,176). Staff countered their request, asking if there was an interest in an additional 12-month period, offering a 5% increase (from \$28,176 → \$29,585) The increase remains under the new \$30,000 threshold and currently does not require that the contract be rebid.

The contract submitted for the Boards consideration was reviewed and amended by the District’s legal counsel, and subsequently accepted by Aztec Landscaping. The current contract, and any amended language is shown in blue text.

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, 20243 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 competitive bids for emergency access road maintenance, weed abatement, and as needed services, and; ~~and~~

~~**WHEREAS**, after considering all responsive bids the District has deemed Contractor to be the lowest and most responsible bidder and awarded Contractor a contract to perform the needed work;~~

WHEREAS, the contract between the parties -is scheduled to expire on December 1, 20243, and District and Contractor desire to extend the term for an additional 2412-month period subject to the terms and conditions specified in this Agreement~~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:

AGREEMENT

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. The 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 work specifications that are attached hereto and incorporated as Exhibit "A" ("Work Specifications") and as otherwise 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 by and through the District's _____, or his/her authorized consultant/designee ("Designated Representative").

- e. The Contractor acknowledges that survey monuments and stakes may exist upon certain property and parcels designated to be 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; provided that -Contractor is responsible for keeping access instructions and gate keys safe and secure and shall return the same to District upon expiration or termination of this Agreement.
- 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~~ \$28,164 per year one ~~during the one-year term of this Agreement~~ without notifying and obtaining the District's prior written approval ~~in advance.~~
 - iii. ~~The Contractor will not undertake work in excess of \$29,572 year two without notifying and obtaining the District's approval in advance.~~
 - iv. Contractor agrees that, consistent with Section 1727 of the California Labor Code, before making payments to the Contractor for any work performed, the City or District shall withhold and retain therefrom all amounts required to satisfy any civil wage and penalty assessment issued pursuant to ~~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.
 - v. 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 the 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 of completed work 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 to perform the work for emergency access road maintenance, weed abatement, and as needed services, upon the dates, times, 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, may 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 (California 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, 202~~4~~³.
- b. This Agreement shall be in effect for a period of ~~twenty-four twelve~~ (24~~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, ~~and~~ drawings, reports, and specifications as herein required are the ~~pre~~ petty 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.

a.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: Karlena 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: _____

By: _____

Karlena Rannals, Administrative Manager

Title: VP of Operations

EXHIBIT A

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

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

Road	Length	Surface Area		
Par Valley Drive	3,200 l. f.	130,000 Sq.Ft.*		
Fabry Lane	800 l. f.	32,000 Sq.Ft.*		
Catalina/Deeb	1,600 l. f.	110,000 Sq.Ft.*		
Hardell Lane	4,000 l. f.	240,000 Sq.Ft.*		
El Paso Alto	625 l. f.	24,600 Sq.Ft.*		
Total Table (1)				<u>\$28,176</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.	\$955.80
Mowing – Parcels 30,000 Sq. Ft. – 1 Acre	\$1,161.00
Mowing – Parcels 1 Acre	\$1,236.60
Mowing – Parcels cost per Sq. Ft.	\$.0283
Total Table (2)	
<u>\$3,353.43</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 - \$15.50	300 bags	\$4,650.00
Herbicide application (Glyphosate or approved equal)	1,000 Sq. Ft. \$250.00	200,000 Sq. Ft.	\$50,000.00
Rubber tired tractor & operator – skip loader ¼ yd bucket and scraper	Hour - \$102.00	12 hours	\$1,224.00
Rubber tired tractor & operator with flail or rotary type cutter mower	Hour - \$92.50	8 hours	\$740.00
Rubber tired tractor & operator with disc	Hour - \$98.00	8 hours	\$784.00
Six (6) cubic yard dump truck & operator	Hour - \$119.00	4 hours	\$476.00
Chain saw & operator	Hour - \$44.85	8 hours	\$358.80
Manual labor equipped with hand tools and/or gas- powered string trimmers	Hour - \$38.28	12 hours	\$459.00
Total Table (3)			<u>\$58,691.80</u>

*** 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/WORK SPECIFICATIONS

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.
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.l(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~~CONTRACTOR-INFORMATION

~~BIDDER~~CONTRACTOR INFORMATION

~~Bidder~~Contractor 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: License No.: 642504
Class: B, C27, C-61/D49, and C-61/D38
Original Date Issued: 04/16/1992 Expiration Date: April 30, 2026
Department of Industrial Relations (DIR) Registration No. 1000007145

Bidder's Name: Aztec Landscaping, Inc.

STAFF REPORT

24-23

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: CY 2025 BOARD MEETING CALENDAR
DATE: NOVEMBER 7, 2024



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 2025, if approved; and I have included the annual (or routine) agenda topics that the Board must act upon: See Page 2

Calendar Year 2025

Meeting Dates	Annual Agenda Topic(s)
December 11, 2024	Complete Ethics Training (in person training) 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
January 15, 2025	State Controller's Report Financial Statements (confirm filing)
February 12	Complete Harassment Training (in person training) Review annual weed abatement letter
March 12	Engage Audit Firm – FY25 If not completed in February, review annual weed abatement letter.
April 9	State Controller's Report Compensation Report (confirm filing by April 1)
May 14	Select criteria to determine annual appropriations limit (Department of Finance) Resolution: Appropriations Limit
June 11	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 9	Public Hearing: Forced Abatement Delinquent Parcels Resolution: Confirming the report of charges to be placed as a special assessment for weed abatement for 2024
August 13	Biennial Review Conflict of Interest Code (<i>Every two years – 2024</i>) FMF Financial Reporting
September 10	Public Hearing: Final Budget Resolution: Establishing Constrained or Committed Fund Balances Adopt: Final Budget (<i>must be adopted by September 30</i>)
October 8	Annual Investment Policy review
November 12	Accept: FY25 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 10	Accept: FY25 Financial Statements (if not completed in November); final audit reports must be provided to the State Controller's office not later than 1/31/2026 Ethics Training (<i>every two years – 2026</i>) Oath of Office (<i>every election year – 2026</i>) Election of Officers (<i>every election year – 2026</i>) Harassment Training (<i>every two years – 2027</i>)



Vista Fire Protection District

Vista Fire Protection District

Vista, California (Unincorporated)

Resource Allocation and Fire Risk Assessment for Buena Creek and Surrounding Areas

Author: Caitlin Kreutz, Environmental Consultant
November 01, 2024

Section 1. Buena Creek Environmental Resources

1. **Riparian and Wetland Areas:**

Buena Creek contributes to the San Marcos Creek Watershed, supporting various riparian and wetland habitats. These habitats maintain local biodiversity, providing habitats for birds, amphibians, and small mammals, and offering ecological services like water filtration and erosion control.

2. **Native Plant Communities:**

The area around Buena Creek includes coastal sage scrub, chaparral, and oak woodland, which are valuable for native wildlife. These plants are adapted to the climate, providing drought and erosion resistance, reducing water use, and limiting maintenance needs in landscaped areas.

3. **Wildlife Corridors:**

Buena Creek serves as a natural corridor for local wildlife, supporting species that depend on contiguous habitats for foraging and migration. This connectivity is vital in a fragmented landscape. Species in the area may include bobcats, coyotes, and various birds like hawks and warblers.

4. **Recreational and Cultural Resources:**

Buena Creek and its surroundings offer outdoor recreational spaces for hiking, biking, and nature observation, enhancing the local quality of life. Historically, areas near the creek may also have cultural significance for Indigenous peoples, evidenced by historic uses like seasonal camps or gathering sites.



Vista Fire Protection District

Section 2. Necessity of Right of Entry Permits

Necessity of Right of Entry (ROE) Permits

Right of Entry Permits are legal documents that grant agencies or organizations access to private land to conduct project activities. For the Buena Creek fire risk reduction and habitat restoration project, obtaining *Right of Entry Permits is mandatory for grant applications and applications cannot be started without all landowners signing on*. ROEs are critical steps to ensure that maintenance, monitoring, and mitigation activities are carried out effectively throughout the project's duration. Below, I've outlined the key reasons these permits are necessary:

Why Right of Entry Permits Are Necessary

1. Access for Maintenance

- Purpose: These permits allow agencies and contractors to enter private properties to perform necessary tasks such as removing invasive species, thinning vegetation, and monitoring ecological health.
- Importance: Ongoing access is vital to sustain the project's benefits and reduce fire risk over time. Without regular maintenance and monitoring, the effectiveness of fire risk mitigation efforts could diminish, and invasive species could re-establish themselves.

2. Legal Protection

- Purpose: Right of Entry Permits provide legal protection for the landowner and the agency.
- Importance: These permits define the terms of access, outlining the scope of activities, the duration of the permit, and any other legal considerations. This protection helps prevent disputes between the landowner and the agencies and ensures that all parties understand their rights and obligations.

3. Grant Compliance

- Purpose: Many funding sources, including federal and state grants, require Right of Entry Permits as part of the application and implementation process.
- Importance: These permits demonstrate that the project has secured access to the private lands necessary for fire risk mitigation and ecological restoration activities, which is often a prerequisite for receiving grant funding. Ensuring that right-of-entry agreements are in place also guarantees that grant-funded activities can be implemented and maintained as intended.



Vista Fire Protection District

4. Monitoring and Reporting

- Purpose: Permits are needed to facilitate regular site inspections and ecological monitoring.
 - Importance: Ongoing monitoring is essential for tracking the project's progress and evaluating the effectiveness of fire risk reduction measures. Agencies also need to provide grant reporting and meet compliance standards, often requiring documenting site visits and the status of specific activities. Without the proper legal agreements, monitoring efforts could be delayed or hindered.
-

Key Elements of Right of Entry Permits

When securing Right of Entry Permits from private landowners, the following elements should be clearly outlined in the agreements:

1. Authorization:

- Clearly states that the landowner grants permission for the agency to access their property for the specified project activities. This includes permission for field crews, contractors, and monitoring personnel to enter and work on the property.

2. Duration:

- Specifies the period during which the permit is valid. This is often tied to the project timeline and may extend to cover long-term maintenance and monitoring commitments. For example, permits may need to be renewed annually to accommodate yearly vegetation management and site assessments.

3. Scope of Activities:

- Details the specific activities that are authorized under the permit, such as vegetation management (e.g., thinning, pruning, invasive species removal), habitat restoration, and ecological monitoring. This section should be clear on what activities are allowed and when they will occur.

4. Liability and Insurance:

- Outlines liability and insurance requirements to protect both the landowner and the agency from accidents, property damage, or other potential risks associated with the activities. Ensuring that both parties are covered by adequate insurance reduces potential liability concerns and promotes smooth project execution.



Vista Fire Protection District

5. Termination Clause:

- Specifies the conditions under which the permit may be terminated by either party. This section ensures that there is a process for resolving any issues that may arise during the project, whether due to safety concerns, disputes, or other unforeseen factors.

Securing Right of Entry Permits from private landowners is essential for ensuring that the Vista Fire Protection District's fire risk reduction and habitat restoration activities can be carried out effectively and in compliance with both regulatory and funding requirements. These legal documents provide a clear framework for collaboration between landowners, fire authorities, and project contractors, ensuring that all stakeholders understand their roles and responsibilities. By obtaining these permits early in the project, the Vista Fire Protection District can move forward with confidence, knowing that the necessary legal protections and access are in place to support the long-term success of fire mitigation efforts and the protection of local ecosystems.

Section 2. Fire Risk Assessment

Buena Creek and its surrounding habitats are in a high fire-risk region due to climate, vegetation type, and historical fire patterns. Key considerations include:

1. Climate and Weather Patterns:

Vista experiences a Mediterranean climate with hot, dry summers, increasing fire risks. Santa Ana winds in the fall can drive rapid fire spread, complicating suppression efforts.

2. Vegetation:

The native chaparral and coastal sage scrub around Buena Creek are fire-adapted. While they can recover from fire events, their dense and resinous nature makes them potential fuel, especially if dead plant material accumulates. In dry conditions, these vegetation types can contribute to high-intensity fires.

3. Urban-Wildland Interface:

Buena Creek's proximity to developed areas creates a wildland-urban interface (WUI) where fire risks are heightened. Structures and landscaping within the WUI should use fire-resistant materials and be maintained to reduce fuel load and ember ignition potential.

4. Fuel Load and Management:

Fuel reduction strategies like thinning vegetation, removing invasive species, and maintaining defensible space around structures are essential. Invasive plants, such as certain grasses, can increase fire risk as they dry out quickly and ignite easily.



Vista Fire Protection District

5. **Emergency Access and Evacuation:**

Access to firefighting and evacuation is crucial in WUI areas. Buena Creek's topography may present challenges for emergency vehicle access, which should be considered in fire mitigation planning. Ensuring clear, accessible routes for evacuation and emergency response is critical for community safety.

Recommendations for Reducing Fire Risk

1. **Vegetation Management:**

Implement regular fuel reduction around structures and critical habitats, focusing on removing invasive species and dead or overgrown vegetation. Use fire-resistant native plants in landscaping near residential areas.

2. **Defensible Space:**

Encourage property owners to maintain defensible space zones around homes, removing dead material, thinning vegetation, and creating fire breaks. This includes "hardening" structures against embers through fire-resistant roofing and siding.

3. **Community Preparedness and Education:**

Promote local education on fire preparedness, evacuation routes, and emergency planning. Community workshops and materials can inform residents about steps to reduce fire risk.

4. **Invasive Species Control:**

Initiate an invasive species control program to prevent the establishment of high-risk fuel loads, particularly non-native grasses.

5. **Collaboration with Fire Authorities:**

Partner with local fire agencies to update the community on current fire risks, provide training for response teams, and conduct regular inspections and drills for evacuation readiness.

6. **Monitoring and Restoration Efforts:**

Implement monitoring programs to track vegetation recovery post-fire and assess the effectiveness of fire management strategies. Restoration efforts in disturbed areas can help re-establish native species with slower burn rates than invasive plants.

By following these practices, Buena Creek can reduce its fire risk while maintaining the ecological value and resilience of its natural habitats.



Vista Fire Protection District

Section 3. Grant Opportunities for Fire Risk Mitigation

Fire Risk Mitigation Grant Options for Buena Creek

For privately held land like Buena Creek, several fire risk mitigation grants are available to support fuel reduction, defensible space creation, and other fire-prevention measures. Here are some key options:

1. CAL FIRE Wildfire Prevention Grants Program:

- **Eligibility:** Open to local agencies, nonprofits, tribes, and resource conservation districts. Private landowners can partner with eligible entities.
- **Focus:** Hazardous fuels reduction, wildfire prevention planning, and public education initiatives.
- **Application Cycle:** The current deadline is January 10, 2024.
- **More Information:** [CAL FIRE Wildfire Prevention Grants](#)

2. California Fire Safe Council (CFSC) Grants Clearinghouse:

- **Eligibility:** Grants for projects on private land if sponsored by eligible entities, including Fire Safe Councils, nonprofits, and community groups.
- **Focus:** Defensible space, fuel break projects, and educational outreach aimed at reducing fire risk.
- **More Information:** [California Fire Safe Council](#)

3. USDA Community Wildfire Defense Grants (CWDG):

- **Eligibility:** Local governments, tribes, and nonprofits may apply and collaborate with private landowners.
- **Focus:** Projects that align with an approved Community Wildfire Protection Plan (CWPP).
- **Priority:** High-risk communities and disadvantaged areas may receive priority for funding.
- **More Information:** [USDA Community Wildfire Defense Grants](#)

4. Natural Resources Conservation Service (NRCS) EQIP Conservation Incentive Contracts:

- **Eligibility:** Private landowners engaged in agricultural production or forestry.
- **Focus:** Supports practices like strategic thinning and prescribed burns on



Vista Fire Protection District

forest and rangelands to enhance fire resilience.

- **More Information:** [NRCS EQIP](#)

5. California Climate Investments (CCI) Forest Health Grants:

- **Eligibility:** Open to nonprofits, tribes, and local government entities who can partner with private landowners.
- **Focus:** Landscape-scale projects that reduce wildfire risk, increase carbon storage, and improve forest health.
- **More Information:** [CCI Forest Health Grants](#)

6. Federal Emergency Management Agency (FEMA) Hazard Mitigation Grant Program (HMGP):

- **Eligibility:** Local governments and certain private nonprofits can apply and collaborate with private landowners.
- **Focus:** Creating defensible space, installing fire-resistant landscaping, and undertaking fuel reduction. **More Information:** [FEMA Hazard Mitigation Grant Program](#)

7. Partners for Fish and Wildlife

Eligibility: The Partners for Fish and Wildlife (PFW) Program, managed by the U.S. Fish and Wildlife Service (USFWS), supports private landowners in restoring and enhancing fish and wildlife habitats. Established in 1987, the program encourages habitat restoration on private lands, which are crucial for conservation, providing essential habitats for many species, including those threatened or endangered. The PFW Program aims to increase biodiversity, restore ecosystems, and improve habitat conditions for priority species.

Key Aspects of the Program:

- **Technical and Financial Assistance:**
 - Provides expertise and funding for projects like wetland restoration, stream bank stabilization, and habitat improvements, tailored to each landowner's goals.
- **Voluntary and Non-Regulatory:**
 - Participation is voluntary and non-regulatory, allowing landowners to retain control of their property and align conservation efforts with their objectives.
- **Long-Term Conservation Benefits:**

Projects include long-term commitments (10-30 years) for maintenance, allowing USFWS biologists to monitor progress and ensure durable benefits.



Vista Fire Protection District

Eligibility:

- **Private Landowners:** Open to individuals, corporations, NGOs, tribes, and other non-federal landowners with suitable lands for habitat restoration.
- **Conservation Focus:** Goals should align with wildlife conservation priorities, such as protecting migratory birds, at-risk species, or pollinators.
- **Commitment to Maintenance:** Landowners must agree to maintain habitat improvements for 10-30 years, ensuring long-term conservation benefits.

Types of Projects Supported:

- **Wetland and Riparian Restoration:** Enhancing wetlands and riverbanks to support aquatic species.
- **Grassland and Forest Habitat Management:** Restoring native plant communities for various wildlife
- **Invasive Species Control:** Managing invasive species to restore ecosystem balance.

Benefits to Landowners:

- Improves soil and water quality, supports sustainable land use, and can increase property values.
- Provides direct involvement in protecting regional biodiversity with professional support from USFWS biologists.

By partnering with Fire Safe Councils, local conservation districts, or nonprofits, private landowners can access these resources. Consulting with CAL FIRE and local NRCS offices can also help identify additional opportunities and provide guidance on applying through appropriate partnerships.

Section 4. Next Steps

As the current environmental contractor focusing on Buena Creek's fire risk and resource management, I recommend the following steps to enhance the area's resilience, support its ecosystems, and protect nearby communities.

1. Conduct a Comprehensive Environmental and Fire Risk Assessment:

- **Detailed On-Site Survey:** Conduct thorough environmental surveys of Buena Creek to assess habitat quality, vegetation composition, fuel load



Vista Fire Protection District

levels, and invasive species presence. This survey should be done yearly.

Fire Behavior Modeling: Use fire behavior modeling tools to predict wildfire spread under various conditions, guiding vegetation management and emergency response planning.

- **Wildlife Habitat Assessment:** Assess the impact of fire risk reduction activities on local wildlife, ensuring compliance with state and federal environmental regulations.

2. Develop a Targeted Vegetation Management Plan:

- **Fuel Reduction:** Implement selective thinning, pruning, and removal of dead or highly flammable vegetation, especially near residential areas and along critical access routes.
- **Invasive Species Removal and Control:** Prioritize the removal of invasive species and replant with fire-resistant native plants.

3. Establish a Defensible Space and Fire-Safe Zone:

- **Community Defensible Space Zones:** Work with property owners to establish defensible space zones around the WUI.
- **Fuel Breaks:** Design strategic fuel breaks within high-risk areas to slow or stop fire spread.

4. Enhance Emergency Access and Evacuation Planning:

- **Access Routes:** Collaborate with fire departments to evaluate and improve access routes for emergency response vehicles.
- **Evacuation Plans:** Work with local agencies to update or develop community-specific evacuation plans.

5. Implement a Community Outreach and Education Program:

- **Fire Preparedness Workshops:** Organize workshops to inform residents about fire risks, defensible space, emergency preparedness, and sustainable landscaping practices.
- **Collaboration with Fire Authorities:** Ensure consistent messaging about fire safety and preparedness.

6. Establish Ongoing Monitoring and Maintenance Programs:

- **Regular Inspections and Maintenance:** Schedule regular site inspections and maintenance activities, particularly before peak fire seasons.
- **Ecological Monitoring:** Track the ecological impacts of fire risk mitigation on native habitats.



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7. Pursue Funding and Grants:

- **Funding for Fire Resilience Projects:** Identify state and federal grants focused on fire resilience, habitat restoration, and community safety.
- **Community Support for Funding:** Work with community leaders to support applications for additional funding.

These steps will ensure a proactive approach to fire management while enhancing the ecological resilience of Buena Creek and protecting the surrounding community.

Section 5. Summary of My Role, Benefits of Hiring an Environmental Consulting Firm

As the project manager and environmental specialist, I will:

1. Facilitate communication between VFPD and the selected environmental firm.
2. Ensure private landowner consent is obtained and address any concerns.
3. Oversee environmental assessments and ensure compliance with all regulations.
4. Manage the timeline, ensuring that tasks are completed efficiently and within budget.
5. Provide a final report and annual updates to VFPD.

This approach will ensure the project is completed on time, within budget, and in full compliance with all environmental regulations.

Section 7: Environmental Consultant Partnership

Hiring an environmental consulting firm can significantly increase the likelihood of success for a project like the Buena Creek fire risk reduction initiative by bringing expertise, specialized resources, and credibility to each phase. Here's how a consulting firm can improve project outcomes:

1. Technical Expertise and Comprehensive Planning:

- Environmental consulting firms have professionals specialized in ecology, fire behavior, landscape design, and environmental compliance, critical for developing effective fire risk reduction plans.
- Consultants integrate complex data and modeling to identify high-risk



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areas, plan defensible spaces, and mitigate fuel loads effectively.

2. Navigating Regulatory and Grant Requirements:

- Consulting firms ensure compliance with local, state, and federal regulations, reducing the risk of delays.
- They have in-house grant writers who understand how to present projects effectively, increasing the chance of securing funding.

3. Efficient Project Management and Implementation:

- Consulting firms manage complex projects from start to finish, overseeing timelines, budgets, and subcontractor work.
- They provide oversight for field operations, minimizing resource waste and managing challenges effectively.

4. Stakeholder and Community Engagement:

- Consulting firms engage with residents, providing education on fire prevention and encouraging community participation.
- They work with local fire authorities, property owners, and other stakeholders to develop evacuation routes and fire preparedness measures.

5. Long-Term Sustainability and Monitoring:

- Consulting firms offer long-term monitoring and adaptive management services, ensuring the project's benefits continue after initial implementation.
- Their expertise in restoration ecology supports sustainable replanting with fire-resistant native species.

6. Credibility and Accountability:

- Hiring a reputable consulting firm brings credibility to the project, making it easier to gain buy-in from stakeholders and funding agencies.



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By ensuring compliance, securing funding, managing complex tasks, and fostering community involvement, a consulting firm can streamline the Buena Creek project and enhance both its immediate impact and long-term success.

Section 6. Conclusion

The Buena Creek and surrounding areas within the Vista Fire Protection District face significant fire risks due to their climate, vegetation, and proximity to urban development. Effective management of these risks requires a comprehensive approach that integrates environmental resource protection, strategic vegetation management, community preparedness, and collaboration with fire authorities.

By conducting detailed assessments, implementing targeted vegetation management plans, establishing defensible spaces, and enhancing emergency access and evacuation planning, the community can significantly reduce fire risks. Community outreach and education programs are essential to ensure residents are informed and prepared for fire emergencies. Ongoing monitoring and maintenance programs will help sustain these efforts and adapt to changing conditions.

Securing funding through various state and federal grants will support these initiatives and hiring an environmental consulting firm can provide the expertise and resources needed to ensure successful project implementation and long-term sustainability.

By following these recommendations, the Buena Creek area can enhance its resilience to wildfire, protect its valuable natural habitats, and ensure the safety and well-being of its residents. This proactive approach will not only mitigate fire risks but also contribute to the overall ecological health and sustainability of the region.

Thank you,

Caitlin Kreutz
Caitlin Kreutz

11.01.24