

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 9, 2022
5:00 P.M.

Americans with Disabilities Act: If you need special assistance to participate in this meeting, please contact the Board Clerk 619-990-1005. Notification 48 hours prior to the meeting will enable the District to make reasonable arrangements to assure accessibility to the meeting.

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

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

REGULAR AGENDA

1. ROLL CALL AND PLEDGE OF ALLEGIANCE
2. APPROVAL OF MEETING AGENDA
3. OPEN DISCUSSION WITH THE BOARD (Public Comment)
The Board invites District Residents and others in attendance to address the Board on any matter of public concern related to the District's business.
4. APPROVAL OF THE MINUTES
The Board will review for approval the draft minutes of the District's special meeting held on October 12, 2022.
ACTION REQUESTED: Approve
5. FIRE DEPARTMENT REPORTS – Information
 - a. District Fire Inspector's: Fire Inspector Jeremy Nichols
 - b. Fire Marshal Report: Deputy Chief Craig Usher
 - i) District Update
 - ii) Community Wildfire Protection Plan – Update
 - iii) Annual Hydrant Report
 - c. Fire Chief Update: Interim Chief
 - i) Fire Department Performance
 - (1) September, 2022
 - ii) Agency Update
 - (1) City Management
 - (2) Interim Fire Chief
 - (3) Fire Chief Recruitment
 - (4) Reconstruction of Fire Station 3
 - (5) Operations

6. OFFICERS' REPORTS

- a. Accounts Payable. The Administrative Manager will present for approval the District's Accounts Payable for the month of October, supported by the Treasurer's certification of the availability of funds.
ACTION REQUESTED: Approve
- b. Investment Reports.
 - i) Investment Portfolio Summary as of October 31, 2022.
ACTION REQUESTED: Information
- c. Administrative Manager's Report. The District's Administrative Manager will give an update on the status of District operations:
 - i) Accounting & Finance Responsibility Transition
 - ii) Redistricting
 - iii) 8th Supplemental Agreement
 - iv) Schedule of Fees Ordinance
 - v) November 8 Election ResultsACTION REQUESTED: Information and/or direction
- d. Legal Affairs. District Counsel will report on the status of any pending matters.
ACTION REQUESTED: Information and/or direction

7. AD HOC COMMITTEE REPORTS

- a. District Website
The website ad hoc committee will provide an update.
ACTION REQUESTED: Information and/or direction
- b. Emergency Access Roads
Director Ploetz will provide an update on the status of the District's Emergency Access Road
ACTION REQUESTED: Information
- c. Response Times
Director Miller will lead a discussion as the best method to monitor the district's response times.
ACTION REQUESTED: Information, direction and/or authorize expenses for additional reporting

8. CONTINUING BUSINESS

- a. 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 2022-16 provided](#)
ACTION REQUESTED: Approve

9. NEW BUSINESS

- a. Independent Auditor's Report FY 2021/2022 (Time Certain: 5:30 pm)
The independent auditor Jonathon Abadesco, Fedak & Brown, LLP will make a presentation on the financial status of the Fire District for FY22 and present any findings resulting from the year-end audit to the Board of Directors.
ACTION REQUESTED: Accept

b. Office Space – SmartSpace Sublease

To discuss and/or ratify the lease between SmartSpace and Karlena Rannals, DBA Vista Fire Protection District effective November 1, 2022. [Staff Report 2022-17 provided](#)
ACTION REQUESTED: Ratify lease

c. Budget Authorization

To discuss and/or approve the payment of monthly space rent and purchase of necessary office equipment. [Staff Report 2022-18 provided](#)
ACTION REQUESTED: Approve

10. CLOSED SESSION

a. With respect to every item of business to be discussed in closed session pursuant to Section 54956.8

- i) Conference with negotiators for the following real property
2319 Panoramic, Lot 1, Vista
Negotiating Parties: Jim Elliott, Director; Read Miller, Director
Under Negotiation: Both Price and Terms of Payment

11. DIRECTORS' ANNOUNCEMENTS & WRITTEN COMMUNICATIONS

Directors are invited to make announcements and share written communications.

12. MOTION FOR ADJOURNMENT

**VISTA FIRE PROTECTION DISTRICT
Regular Board of Directors Meeting
Minutes – October 12, 2022**

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

Director Fougner called to order the regular meeting of the Vista Fire Protection District Board of Directors at 5:00 PM at the “Smart Space” conference room located at 450 South Melrose Drive, Vista CA.

Pledge of Allegiance

Ms. Vanessa Arizaga led the assembly in the Pledge of Allegiance.

1. Roll Call

Directors Present: Elliott, Fougner, Gomez (*arrived at 5:53 pm*), Ploetz

Directors Absent: Miller

Staff Present: Karlena Rannals, Administrative Manager, Ned Vander Pol, Fire Chief; Deputy Chief Craig Usher, and Jeremy Nichols, Fire Inspector

2. Approval of this Meeting’s Agenda

MOTION BY DIRECTOR FOUIGNER, SECOND BY DIRECTOR PLOETZ, and CARRIED 3 AYES; 0 NOES; 2 ABSENT; 0 ABSTAIN to approve the agenda as submitted, with consensus to change the discussion order of the agenda.

3. Motion Waiving Reading in Full All Resolutions/Ordinances

MOTION BY DIRECTOR FOUIGNER, SECOND BY DIRECTOR ELLIOTT, and CARRIED 3 AYES; 0 NOES; 2 ABSENT; 0 ABSTAIN to waive reading in full all resolutions and ordinances.

4. Open Discussion with the Board (Public Comment)

Vanessa Arizaga and Jose Lopez attended the meeting informing the board members that they were attending as a part of their government class, and this meeting was one of six that he must attend for credit. President Fougner welcomed them both on behalf of the Board. No one requested to speak to the Board.

5. Approval of the Minutes

MOTION BY DIRECTOR PLOETZ, SECOND BY DIRECTOR ELLIOTT, CARRIED 3 AYES; 0 NOES; 2 ABSENT; 0 ABSTAIN to approve the Board of Directors Meeting minutes held September 14, 2022.

6. Fire Department Reports

- a. *District Fire Inspector:* Fire Inspector Nichols summarized the previous month’s activities and reported he responded to seven (7) public service requests and that he had evaluated all emergency roads. He reported that there is one road in which he will contact the weed abatement contractor. He will continue to replace the “Fire Lane” signs as needed and stated that he is creating a map to show where all the “Fire Lane” signs are located.

Minutes

Vista Fire Protection District Board of Directors

October 12, 2022

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Director Ploetz reported that he and Inspector Nichols saw that a property owner had created his own bypass from an access road to their home that included padlocks. Chief Vander Pol informed the board that if a gate is locked with padlocks, and an engine needed to gain access, the firefighters would just cut off the locks.

- b. *Fire Marshal:* Deputy Chief Usher summarized the previous month's report and reported on the following topics:
 - i. New Projects Reviewed: Twenty plus homes on Elevado Road are planned
 - ii. Mar Vista De-annexation: A hearing is planned at LAFCO for November. However, it was told that the final Certificate of Filing would not be complete until after the first of the year.
 - iii. Fire Lane Signs: more signs were bought, and their locations are being tracked.
 - iv. The NEXUS study paid for by San Diego County Fire Authority is almost complete. As a part of the study, he attended a meeting to discuss the allowable expenses that can be used from Fire Mitigation Fees collected. Ms. Rannals was requested to send to the Board the PowerPoint of the study delivered to the County Fire Chiefs.
 - v. On Sunday, October 9th a Fire Prevention event was held at Station 5. Approximately 250 – 300 citizens attended.
 - vi. He has tried to schedule the presentation at Vista Valley County Club as asked.
 - vii. Weed Abatement: there is a potential of nine (9) forced abatements. The staff is seeking bids to complete the work.
 - viii. A new Fire Inspector will start with the City on October 25th.
- c. *Fire Chief Update:*
 - i. Fire Department Performance: Chief Vander Pol that there was no other information to report on the response time reports sent for July & August 2022.
 - ii. Agency Update:
 - 1. The accreditation process is complete, and the department's accreditation was renewed.
 - 2. The result for the SAFER Grant application is pending.
 - 3. He promoted a Captain and Engineer on October 12.
 - 4. The City is experiencing a hiring challenge. The Fire Department currently has ten (10) vacancies between unfilled positions and injuries.
 - 5. Fire Station Development: the City Council awarded the Design/Build project for the construction of Station 3 to Erickson Hall. The goal is to have the project completed by September 2024. The Chief was asked to present an update on the construction of the fire station to include a cash flow projection and community awareness at the December meeting.

7. Officers' Reports

- a. *Accounts Payable:* MOTION BY DIRECTOR ELLIOTT, SECOND BY DIRECTOR PLOETZ, and CARRIED 4 AYES; 0 NOES; 1 ABSENT; 0 ABSTAIN approving the September 2022 Accounts Payable and Payroll Requests that included the Treasurer's certification for the availability of funds.
- b. *Treasurer's Report:* Director Elliott summarized the reports in the absence of the Treasurer reporting the investment totals and rates of return highlighting the investment totals and rates of return for the period ending September 30, 2022.
- c. *Administrative Manager's Report:* Ms. Rannals reported that there was no other information to the monthly report provided. She also reported on the following topics as information or seeking direction:
 - i. Redistricting Update: She spoke with Elizabeth Stitt, Redistricting Partners about the final steps to implement the creation of districts for the 2024 election cycle. The Mar Vista de-annexation was discussed and dependent upon the timing of its completion by LAFCO the variance of the census block

could cause the deviation to exceed 10%. Director Elliott contacted LAFCO to determine when the matter would be calendared. LAFCO plans to hold a public hearing November 7th; however, Chief Vander Pol reported that it is not on the calendar for the Vista City Council to consider this calendar year. At the conclusion of the discussion, the Administrative Manager was requested to communicate with Redistricting Partners to go ahead with the approved map adopted at the August 2022 meeting, and forward to the San Diego County Registrar of Voters anytime between November 9 and November 30.

- ii. FY22 Audit: She reports that the auditor is on track to provide the results of the FY 22 independent audit scheduled at the November meeting.
 - iii. FY23 Budget: She reports that the opening charges in current secured property tax exceeds the FY23 budgeted amount by \$123,000.
 - iv. Accounting & Finance Responsibility Transition: She reports that she and Director Elliott met with Jeff Golden to discuss the transition of the fiscal responsibility. He would like to end his tasks by January 1. Ms. Rannals reports that she will continue to collaborate with him in November noting that she will need to buy the necessary software (QuickBooks) to perform the financial tasks.
- d. Legal Affairs: Mr. Pfister was unable to attend due to a schedule conflict.

8. Committee Reports

- a. *Community Wildfire Protection Plan*: Director Ploetz summarized the report included with the agenda. He commended Deputy Chief Usher on the document as a good plan of action with target dates. The goal is to align the plan with the fiscal year, review annually, and if monies are needed, those expenses can be budgeted.
- b. *Response Times*: Chief Vander Pol reported that Director Miller has requested a proposal from Fire Stats. This agenda item will to the next meeting for discussion.
- c. *District Website*: This agenda item was discussed under New Business.

9. Public Hearing

- a. *Ordinance No. 2023-01*: President Fougner opened and closed the public hearing. Ms. Rannals informed the Board that she had not received any written correspondence about the proposed ordinance.

10. New Business

- a. *Ordinance No. 2023-01*: Deputy Chief Usher summarized the staff report included with the draft ordinance. He reviewed the process, which took approximately six months to review and change the code for the local area. The county-wide ad hoc committee at the conclusion of their review sent all recommendations to the County Fire Marshal's and Fire Chief's for concurrence. The red-lined copy previously sent to the Board showed the changes from the current code to an updated consolidated fire code. Chief Usher responded to questions from the board.

MOTION BY DIRECTOR ELLIOTT, SECOND BY DIRECTOR PLOETZ, and CARRIED 4 AYES; 0 NOES; 1 ABSENT; 0 ABSTAIN to adopt Ordinance No. 2023-01 *entitled* An Ordinance of the Vista Fire Protection District Which Adopts The 2023 California Fire Code and the 2021 International Fire Code with Certain Amendments, Additions, And Deletions.

President Fougner requested that the board clerk publish a *Notice of Ordinance Adoption* pursuant to all applicable codes.

Ten-minute recess

- b. *Resolution No. 2022-11:* Ms. Rannals informed the board of the need to update the meeting time and place required by the Health and Safety Code. She recommended adoption of the resolution as presented.

MOTION BY DIRECTOR ELLIOTT, SECOND BY DIRECTOR FUGLER, and CARRIED 4 AYES; 0 NOES; 1 ABSENT; 0 ABSTAIN to adopt Resolution No. 2022-11 – *entitled* A Resolution of the Board of Directors of the Vista Fire Protection District Establishing Time and Place of Regular Meetings, Holiday, and Emergencies.

- c. *Resolution No. 2022-12:* Ms. Rannals informed the board that a resolution is requested to adopt an official seal of the District. The board members conveyed their appreciation to Director’s Gomez and Ploetz for the creation of a new District seal.

MOTION BY DIRECTOR ELLIOTT, SECOND BY DIRECTOR GOMEZ, and CARRIED 4 AYES; 0 NOES; 1 ABSENT; 0 ABSTAIN to adopt Resolution No. 2022-12 – *entitled* A Resolution of the Board of Directors of the Vista Fire Protection District Adopting a District Seal.

- d. *Resolution No. 2022-13:* Ms. Rannals reported she had conferred with Director Elliott as requested from the last meeting to decide the individuals with signature authority for the District. The names listed on the resolution is a result of the conversation, with her noting that Mr. Jeff Golden will remain as a signature until the monetary responsibility is transferred and the transition is complete from the Treasurer to the Administrative Manager’s position. Once the resolution is approved, she will start scheduling the meetings with the various financial institutions to update all signatures.

MOTION BY DIRECTOR ELLIOTT, SECOND BY DIRECTOR GOMEZ, and CARRIED 4 AYES; 0 NOES; 1 ABSENT; 0 ABSTAIN to adopt Resolution No2022-13 – *entitled* A Resolution of the Board of Directors of the Vista Fire Protection District Designating Officers & Employee with Authority to Invest, Transfer, and Expend Funds, Establishing Signature Authority for Banking Purposes and Establishing Fund Controls

- e. *Budget Authorization:* Ms. Rannals summarized the staff report provided. The District does not have a current agreement with the City of Vista as the Sixth Supplemental Amendment expired June 30, 2022. It was recommended at the last meeting, and in good faith, that the services were performed, and staff sought authorization to pay the first quarter services should the District receive an invoice for added fire inspector services.

MOTION BY DIRECTOR FUGNER, SECOND BY DIRECTOR GOMEZ, and CARRIED 4 AYES; 0 NOES; 1 ABSENT; 0 ABSTAIN to authorize payment without prejudice (*that the District has a right to request a refund if upon completion of an audit an overpayment is determined*), should an invoice from the City of Vista be sent.

- f. *Contract Renewal – Landscaping Contract:* Ms. Rannals summarized the staff report provided. The current contract expires December 1, 2022. She reported that thru her research, there is a need to develop a purchasing policy prior to the District seeking contract services for emergency access road maintenance, weed abatement, and as needed services to the Vista FPD. She reported that there isn’t enough time to develop a policy, create and distribute a formal bid, and award a contract before December 1.

She requested direction from the Board. At the conclusion of the discussion, she was requested to contact the current provider and see if there was a desire to extend the current contract at the current price for a specified period time. Ms. Rannals will report her findings at the next meeting.

- g. *District Website*: President Fougner reported that the ad hoc committee met to discuss design and content. The vendor "Streamline" seems easy to navigate and update. Director Ploetz will take the lead on the project and give direction and support to the Administrative Manager. Periodic reports will be provided to the board.

11. Continuing Business

- a. *District Fees AB38 Defensible Space Inspections*:
 - i. *AB38 Defensible Space Inspections*: Deputy Chief Usher reported that effective July 2022, AB838 requires that any property owner in a high or very-high hazard area, that if the owner wishes to sell their property a report must be obtained acknowledging that the property meets the fire safety standards. The City has received several requests and the City has amended their fee schedule to include this \$50 inspection fee.
 - ii. *Inspection Fees*: Deputy Chief Usher sought direction from the Board about the need for a separate District Fee Ordinance. He asked that this topic be resolved, noting a legal opinion may be needed. President Fougner agreed to follow-up with legal counsel, make the determination whether an ordinance was needed and give direction to staff. However, he agreed with staff that a separate ordinance was most likely needed.
- b. *Eighth Supplemental Agreement*: Deputy Chief Usher informed the board that he realized that the contract expired on June 30, 2022 and wished to bring it to the board attention in September. However, due to his deployment to a fire in northern California, he was not able to attend the meeting. The request to increase the ceiling from \$5,000 to \$7,500 was brought to the board noting that the inspector's compensation (salary, benefits, pension) was greater than the current ceiling. Board members informed Chief Usher that the contract was specific, and it says "Salary" only. Chief Usher acknowledged the contract language, and as a result, the City has started an audit. At the conclusion of the discussion the board agreed that an audit going back three (3) years was appropriate. The Board asked that the City representative coordinate with the District's Administrative Manager on the audit findings and give any proposed change to the supplemental agreement to her. The board requested a report on the audit findings be scheduled for the December meeting.
- c. *Emergency Access Roads*: Director Ploetz informed the board that there was no other information to report.

12. Closed Session

Due to the absence of Director Miller, the need for closed session was deferred.

13. Directors' Announcements & Written Communications

- a. *County of San Diego – Department of General Services*: The correspondence was provided as information only.
- b. *Director Gomez*: inquired about a presence at the Día De Los Muertos at Rancho Guajome Adobe scheduled for October 29th. He was informed by the Fire Chief that participation was planned.

- c. *Director Fougner*: he informed the board that he will not attend the November 9th board meeting due to a planned vacation.

14. Motion for Adjournment

MOTION BY DIRECTOR ELLIOTT, SECOND BY DIRECTOR PLOETZ, and CARRIED 4 AYES; 0 NOES; 1 ABSENT; 0 ABSTAIN to adjourn at 7:43 pm.

Karlana Rannals
Administrative Manager

Robert Fougner
President

TO: BOARD OF DIRECTORS
FROM: Jeremy Nichols, Fire Inspector
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE PREVENTION
DATE: November 09, 2022



Monthly Activity Summary (October 1 – 31, 2022)

The following highlights the work activities for the reporting period:

1. Evaluated all emergency roads on 10/12/2022 with Director Ploetz.
 - a. Par Valley – Tall weeds are beginning to sprout in the middle of the road.
 - b. Fabry Ln – A large bush is beginning to encroach the minimum road width.
 - c. El Paso Alto – Tall, dry weeds remain 20-feet alongside the edge of the road.
2. Inspected a total of 231 parcels and issued 18 hazardous fire area inspection notices.
3. Had 12 face-to-face opportunities out in the field and provided no *Living with Wildfire* brochures.
4. Received 1 public service requests that resulted in 1 field parcel assessments. Of these, no hazardous fire area notices were issued.

Future Activity

1. Assess all district emergency roads.
2. Continue assessing fire hazard threats in the Vista Fire Protection District.
3. Engage district residents in the field and answer their fire department related questions.
4. Quickly respond to all citizen service requests regarding any hazardous conditions.
5. Replace faded or illegible "Fire Lane" signs and document their location.
6. Continue to monitor emergency response map book inconsistencies.

TO: BOARD OF DIRECTORS
FROM: CRAIG USHER, DEPUTY CHIEF
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE MARSHAL
DATE: 01 November 2022



Monthly Activity Summary (October 1 – 31, 2022)

The following highlights the work activities for the reporting period:

1. Projects: No new projects of note
2. Mar Vista Annexation to be heard by LAFCO on Nov. 7, 2022.
3. Weed abatement nearing forced clearings, parcels at contractor estimate stage (9) parcels.
4. Fire Code adoption submitted to San Diego County for Board of Supervisors to approve.

Future Activity

1. Narrowing down mapping request for inspector map printing (CWPP project)
2. CWPP committee meeting in December
 - a. Completions
 - b. Status update
3. District Manager meeting in November
 - a. Inspection fees audit (FY 2019-2022)
 - b. Inspector billing audit (FY 2019-2022)
4. District contract 8th amendment
5. Weed abatement contracts

TO: BOARD OF DIRECTORS
FROM: CRAIG USHER, DEPUTY CHIEF
SUBJECT: MONTHLY ACTIVITY REPORT – CWPP Sub-Committee
DATE: 11-09-2022



Monthly Activity Summary (October 1 – 31, 2022)

The following items are from the above listed meeting and are not all inclusive of the scope of possibilities to make our residents aware of their surroundings, yet they provide guidance for staff to provide options when asked for advice.

- **Contact the county to see if they have a plan for evacuation route clearance.**
 - Contact has been made, no timeline as of today, will be advised once a schedule is set.
 - *(Completion Goal – 01-2023)—Completed, no current dates available, will follow up in 6 months or sooner if movement is anticipated.*
- **Have funding from either grants or the board to take care of the bigger projects.**
 - Fire Board CWPP members (Miller, Ploetz) to seek grants, or provide staff work for ideas and funding sources to accomplish Board goals.
 - *(Completion Goal – 06-2023)*
- **Have District Inspector provide the report to the community.**
 - Could be difficult to provide to all district residents, consider a mailer to all district residents directing them to the CWPP on the VPFD website.
 - *(Completion Goal – 01-2023)—Sub-committee to discuss at Dec. meeting*
- **Have the CWPP on the website.**
 - Easy to accomplish, provide PDF version to Karlana to post for access.
 - *(Completion Goal – 11-2022)—Report ready for publication now, will discuss publishing at meeting with district manager in Nov.*
- **Develop a plan for getting the CWPP out to the residents.**
 - Could be difficult to provide to all district residents, consider a mailer to all district residents directing them to the CWPP on the VPFD website.
 - *(Completion Goal – 01-2023)--Sub-committee to discuss at Dec. meeting*
- **The long term is developing a plan for the actual fuel modification.**
 - Board/sub-committee to review CWPP and prioritize projects for opportunities to get the most out of their expenditures.
 - *(Completion Goal – 06-2023)*
- **Board members can start with having a public meeting in their neighborhood.**
 - Consider setting an open meeting and invite the public through district wide mailer.
 - *(Completion Goal – 01-2023)*

- **Set up a QR code for the document.**
 - Once the CWPP is set up on the VFPD website, a QR code can be established as a link to the document.
 - *(Completion Goal – 11-2022)*

- **Provide the District Inspector with a larger/more detailed map.**
 - DC Usher to obtain maps from City GIS
 - *(Completion Goal – 12-2023)—In process*

- **Review the recommendations including the road signage and addressing. That may be an option for the district to consider funding.**
 - Recommend district staff provide information on retro-reflective uniform address signs for residents to purchase through a grant offer discounted signs with district funds offsetting expense. (Ref. Appendix “B” in the CWPP)
 - *(Completion Goal – 06-2023)*

- **Defensible space sign.**
 - Consider Dir. Gomez’s suggestion for seasonal signage and include this option for district staff to display.
 - *(Completion Goal – 03-2023)—CWPP Sub-committee to discuss at Dec. meeting*

- **Provide “General Recommendations” handout for district mailing and District inspector to hand out when in the field contacting residents.**
 - Easily obtainable: District staff to provide printed handouts, printable PDF on district website, district-wide mailing. Working group to provide more details and seek board approval.
 - *(Completion Goal – 11-2022)-- CWPP Sub-committee to discuss at Dec. meeting*



1. Total Hydrants inspected = 926 No change
2. Blue reflective markers installed = 134 Increase of 47
3. Vegetation removed / cleared = 553 Increase of 8
4. Hydrant Caps replaced Decrease of 29
5. Map corrections = 6 Decrease of 3
6. Repairs made or reported = 23 Decrease of 13
7. Repainted = 56 Increase of 27
8. Lubricated = 892 Increase of 26

Keeping an eye on future developments, Gopher Canyon across from Vista Valley and Phillips St. across from Montgomery Dr. I will follow up on these as construction continues and add the additional hydrants to the inventory.

Waiting to hear from the Fire Marshal on final City annexation results for the Mar Vista area. Once I get confirmation, I will remove those hydrants from the District list and move them to the City. I suspect approximately 14 Hydrants will be involved?

I'm seeing more Water District improvements being made, mostly Concrete pads and additional Check Valves.

Annual inspections will resume again January 9th 2023

Jim Wold



September 2022 Monthly Incident Report

1. Monthly Activity Report
 - A. Response Travel Time Report: Total calls of 1,436 of which 1,156 were counted in the response summary. Calls not counted in the Response Travel Time Report include:
 1. Non-priority responses
 2. Cancelled while responding
 3. Staged for sheriff.
 4. Responding to another jurisdiction for Automatic/Mutual Aid.
 5. No 'on scene' MST by responding apparatus.
 - B. USR 5 year monthly comparison City and District *
2. Response Time Chart
3. Total Response time >10 minutes in Fire District

SW Sept 2022 Cover



Monthly Activity Report

September 2022

Response travel time last month (cad)			
	Total	City	District
Number of incidents	1,122	970	152
Number of urgent calls	887	774	113
Average travel time *	4:31	4:23	5:27
75 th fractal travel time *	5:21	5:09	6:22
90 th fractal travel time *	7:50	7:31	9:10

Response travel time last 12 months (cad)			
	Total	City	District
Number of incidents	13,039	11,141	1,898
Number of urgent calls	9,507	8,213	1,294
Average travel time *	4:24	4:14	5:30
75 th fractal travel time *	5:21	5:08	6:35
90 th fractal travel time *	7:27	7:04	9:13

* First unit on scene and emergency calls only-includes automatic aid units

Automatic Aid		
	Current month	Year-to-date
Given	392	3,164
Received	242	2,108

Ambulance Transports		
	Current month	Year-to-date
Vista	768	6,442
Other Agencies	195	1,599

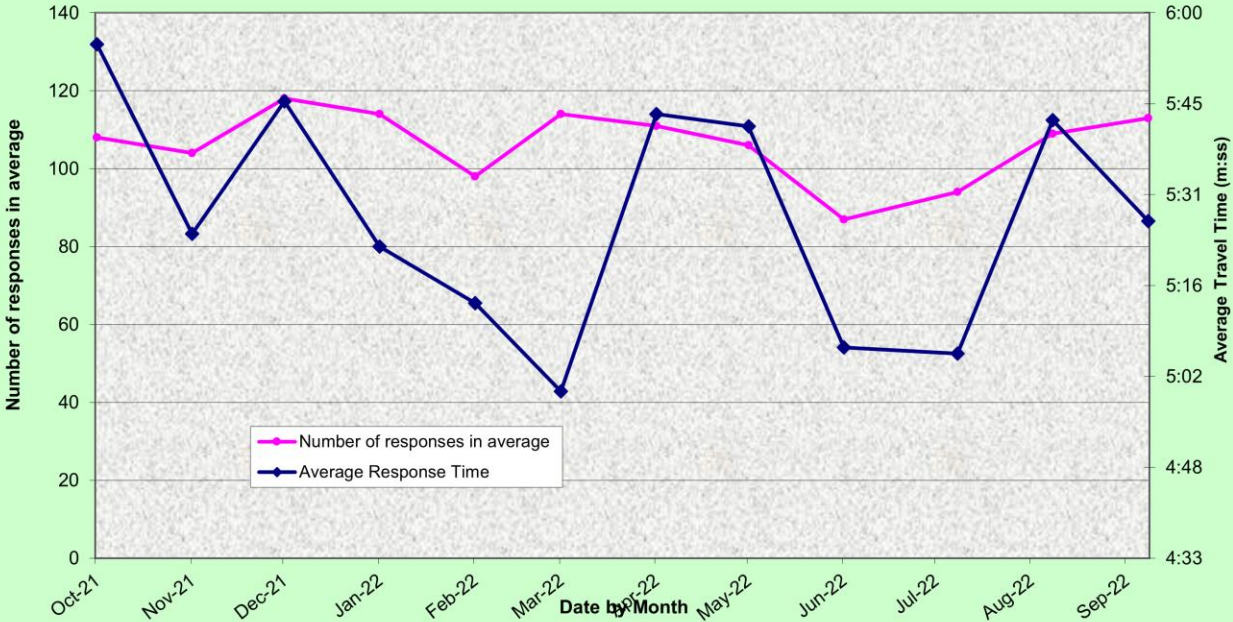
Sept 2022

USR 5-year travel time monthly comparison -City						
	Urban		Suburban		Rural	
Year	Unit Responses	90th	Unit Responses	90th	Unit Responses	90th
2018	7,005	0:05:30	529	0:06:22	66	0:07:19
2019	7,123	0:05:38	529	0:06:19	61	0:07:03
2020	6,840	0:06:07	571	0:06:53	55	0:07:11
2021	6,760	0:05:38	560	0:06:11	56	0:07:13
2022 Jan-Sept	4,909	0:05:55	423	0:06:28	43	0:07:09
<i>Δ YTD previous year</i>		+0:00:17		+0:00:17		-0:00:04

USR 5-year travel time monthly comparison-District						
	Urban		Suburban		Rural	
Year	Unit Responses	90th	Unit Responses	90th	Unit Responses	90th
2018	826	0:05:51	358	0:07:28	153	0:09:38
2019	804	0:06:01	431	0:07:13	196	0:10:13
2020	736	0:06:21	344	0:07:45	200	0:10:02
2021	599	0:06:27	388	0:07:47	188	0:10:13
2022 Jan-Sept	417	0:05:57	248	0:07:12	138	0:10:17
<i>Δ YTD previous year</i>		-0:00:30		-0:00:35		+0:00:04

Dispatched Incident volume types	Sept	Year to date
Alarm	56	483
Fire	109	952
Medical and Other	1,235	10,599
Total	1,436	12,265

Fire District Average Travel Time 12 month



Data retrieved from Tableau Server at NCDJPA
 Note: Incident count used in averages does not include the following:
 Not completed incidents, Mutual Aid Given, Other Aid Given, Cancelled in route,
 Not priority, Fill-in Standby, No arrival and Invalid Dates/Times

Response Time = turnout time + travel time

September 2022 Response times >10 minutes in Vista Fire District

Master Incident Number	Date and time	Street Name	Response time
2022-071615	9/4/2022 12:00 E216 from station	2435 Pruett Dr	10:20
2022-072221	9/5/2022 22:30 Transit time for E123 from quarters	2220 Vista Valley Ln	13:00
2022-078079	9/25/2022 10:50 M115 from NCF station 5	2382 Mirador	11:01
2022-067458	9/26/2022 22:40 RA 123 from Quarters	3004 Southwind Ln	10:57

**VISTA FIRE PROTECTION DISTRICT
ACCOUNTS PAYABLE
OCTOBER 31, 2022**

COMMITTEE ASSIGNED	PAYEE & ADDRESS	DESCRIPTION	
Admin	COPELAND, MIRANDA & BENNER CPAs 955 VALE TERRACE DR, SUITE A VISTA, CA 92084	TREASURER DUTIES CPA DUTIES	\$1,968.75
Admin	WHITE AND BRIGHT 970 CANTERBURY PLACE ESCONDIDO, CA 92025	LEGAL FEES - DISTRICT BUSINESS INVOICE #	\$0.00
Admin	STREAMLINE P.O. BOX 207561, DALLAS, TX 75320-7561	MONTHLY BILL FOR WEB HOSTING INVOICE # 67009CA4-0024	\$75.00
Admin	SAN DIEGO UNION-TRIBUNE P.O. BOX 740665, LOS ANGELES 90074	REF SDT17490621 & SDT17494689 LEGAL NOTICES (August/September)	\$551.00
Admin	CA SPECIAL DISTRICTS ASSOC.	2023 CSDA MEMBERSHIP RENEWAL	\$756.00
Fin'l	CITY OF VISTA 200 CIVIC CENTER DR, VISTA, CA 92084	APPORTIONMENT #3 '22-23, INV# 22836	\$55,512.71
Facillties	AZTEC LANDSCAPING 7980 LEMON GROVE WAY LEMON GROVE, CA 91945	EMERGENCY ACCESS ROADS, INV# L2153 PAR VALLEY, FABRY LANE, CATALINA & DEEB HARDELL LANE, EL PASO ALTO, OCTOBER 2022	\$2,082.00
Facilities	FIRESTATS CONSULTING LLC	ANALYSIS OF VFP TRAVEL TIMES SCOPE OF WORK 8 APRIL 2022	\$11,500.00
Facilities	SDTTC, P.O. BOX 129009, SD, CA 92112	PANORAMIC PROP. TAX-INSTALLMENT #1 '22-23	\$2,283.74
Facilities	STEPHANIE CAVANAUGH REALTY MASTERS, 1855 EVW, VISTA 92084	MACBRIDE APPRAISAL FOR PANORAMIC WAY PROP.	\$500.00
Fin'l	FEDAK & BROWN LLP	PROGRESS BILLING ON AUDIT 6/30/22	\$74.00
Admin	KARLENA RANNALS	REIMB. SECURITY DEPOSIT & NOV '22 RENT-OFFICE	\$1,602.95
Fin'l	U.S. TREASURY (PAYROLL TAX)	FEDERAL FORM 941-EFT VIA EFTPS-DEPOSIT	\$803.28
Fin'l	E.D.D. (PAYROLL TAX)	STATE FORM DE88-EFT VIA EDD WEBSITE-DEPOSIT	\$90.14
Admin	PAYROLL: KARLENA RANNALS	OCTOBER 2022: ADMINISTRATIVE MANAGER	\$2,851.47
			\$80,651.04
	Director	DATE: NOVEMBER 9, 2022	
	Director	DATE: NOVEMBER 9, 2022	
	Director	DATE: NOVEMBER 9, 2022	

I have reviewed the Accounts Payable and have determined that sufficient funds are available. The accounts payables listed are typical in nature for the VFPD. Jeff Golden

**VISTA FIRE PROTECTION DISTRICT
PAYROLL REQUEST
DATE: November 9, 2022
PAYROLL ENDING: OCTOBER 31, 2022**

EMPLOYEE	MONTH ENDING PAY PERIOD	FOR CLERK SERVICES	GROSS	FED WH	SOC. SEC.	MEDICARE	STATE WH	SDI	NET
Karlana Rannals	10/31/2022	OCTOBER 2022	\$3,478.75	271.00	215.69	50.45	90.14	0.00	\$2,851.47

Approved:

Director Date 11/9/2022

Director Date 11/9/2022

Director Date 11/9/2022

Vista Fire Protection District
Payroll Period

10/01/2022 To 10/31/2022

Name	Clock in date	Clock in time	Clock out time	Break start	Break end	Break length	Total Paid	Regular
Karlana Rannals	October 4 2022	9:45am	5:00pm	12:00pm	3:00pm	180 min	4.25	4.25
Karlana Rannals	October 5 2022	7:45am	5:15pm	1:30pm	3:00pm	90 min	8.00	8.00
Karlana Rannals	October 6 2022	10:00am	5:00pm	1:30pm	3:00pm	90 min	5.50	5.50
Karlana Rannals	October 7 2022	2:30pm	4:30pm				2.00	2.00
Karlana Rannals	October 11 2022	12:00pm	4:00pm				4.00	4.00
Karlana Rannals	October 12 2022	4:00pm	8:00pm				4.00	4.00
Karlana Rannals	October 13 2022	10:00am	2:00pm				4.00	4.00
Karlana Rannals	October 14 2022	10:30am	12:30pm				2.00	2.00
Karlana Rannals	October 18 2022	11:00am	1:00pm				2.00	2.00
Karlana Rannals	October 20 2022	8:00am	12:00pm				4.00	4.00
Karlana Rannals	October 21 2022	11:00am	12:30pm				1.50	1.50
Karlana Rannals	October 23 2022	1:00pm	4:00pm				3.00	3.00
Karlana Rannals	October 24 2022	1:30pm	5:30pm				4.00	4.00
Karlana Rannals	October 25 2022	8:30am	10:00am				1.50	1.50
Karlana Rannals	October 28 2022	10:00am	2:00pm				4.00	4.00
Karlana Rannals	October 29 2022	11:00am	2:30pm				3.50	3.50
Karlana Rannals	October 31 2022	8:45am	2:45pm				6.00	6.00
Totals for Karlana Rannals							63.25	63.25
Totals for this Pay Period							63.25	63.25

Employee Signature

Date: 11/1/2022



Approved by:

VFPD

COPELAND, MIRANDA AND BENNER, CPAs
955 VALE TERRACE DR., STE A
VISTA, CA 92084
(760) 758-3815

ACCOUNT #
901

DATE 10/31/2022

VISTA FIRE PROTECTION DISTRICT
C/O JEFFREY GOLDEN
955 VALE TERRACE DRIVE, SUITE A
VISTA, CA 92084

BALANCE FORWARD	\$	0.00
LESS: CASH RECEIPTS		0.00
A/R ADJUSTMENTS		
VFPD Board Treasurer Services		\$1,968.75
VFPD CPA Services		
Preparation of Account Payable Report		
Preparation of Investment Report		
Postage		
CURRENT CHARGES	\$	<u>1,968.75</u>
LATE FEE		0.00
DUE UPON RECEIPT	\$	<u><u>1,968.75</u></u>

WE APPRECIATE YOUR PATRONAGE AND HOPE THAT OUR SERVICE HAS MET YOUR NEEDS! PLEASE CALL OUR OFFICE IF YOU HAVE ANY QUESTIONS OR COMMENTS.

A LATE FEE WILL BE CHARGED AT 1.5% PER MONTH ON BALANCES OVER 30 DAYS.
PLEASE INDICATE YOUR ACCOUNT NUMBER ON YOUR CHECK. THANK YOU!

Invoice



Invoice number 67009CA4-0024
Date of issue November 1, 2022
Date due December 1, 2022

Streamline
United States
+1 916-900-6619
support@getstreamline.com

Bill to
Robert Fougner - Vista Fire
Protection District
955 Vale Terrace
Vista, California 92084
United States
+1 760-941-4464
robert@vistawire.net

\$75.00 due December 1, 2022

[Pay online](#)

Description	Qty	Unit price	Amount
Streamline Web Member 250k-500k Nov 1 – Dec 1, 2022	1	\$75.00	\$75.00
		Subtotal	\$75.00
		Total	\$75.00
		Amount due	\$75.00

Need our W-9 for tax purposes? You can download it at www.getstreamline.com/w9

Pay with ACH or wire transfer
Bank transfers, also known as ACH payments, can take up to five business days. To pay via ACH, transfer funds using the following bank information.

Bank name WELLS FARGO BANK, N.A.
Routing number 121000248
Account number 40630162228044533
SWIFT code WFBUS6S

Pay \$75.00 by check
Make payable to Streamline
Memo 67009CA4-0024
Mail to PO Box 207561
Dallas, TX 75320-7561

Please enclose a printed copy of this Invoice PDF and use USPS. (Courier services may not deliver to PO Boxes.) Once received, checks are processed within 3 business days.



P.O. Box 740665
 LOS ANGELES, CA
 90074-0665
 cacredit@calltimes.com
 844-215-9431

Invoice & Summary

Billed Account Name: VISTA FIRE PROTECTION
 Billed Account Number: CA11469819
 Invoice Number: 017494689
 Amount: \$551.00
 Billing Period: 09/01/22 - 09/30/22
 Due Date: 10/30/22

INVOICE/SUMMARY

REVISED 10.13.2022

Page 1 of 2

PLEASE SEND PAYMENTS TO ONE OF THE FOLLOWING:
 WIRE PAYMENTS – Bank Account 86702-08516 Routing: 026009593
 ACH PAYMENTS – Bank Account 86702-08516 Routing: 121000358

Invoice & Summary Details

Date	Cal Times Reference #	Description	Ad Size/ Units	Rate	Gross Amount	Total
		Balance Forward				174.00
		<i>Current Activity</i>				
09/21/22	SDT17494689	ORD 2023 1				377.00
09/28/22		PO# ORD 2023 1 Classified Listings, Online Legal-North General Notices 7886361				
		Total Current Advertising				377.00

Total: \$551.00

Account Summary

Current	1-30	31-60	61-90	91+	Unapplied Amount
377.00	174.00	0.00	0.00	0.00	0.00

CARMEL VALLEY NEWS DEL MAR TIMES **Encinitas Advocate** LA JOLLA LIGHT **Poway News Chieftain** Ramona Sentinel **RANCHO BERNARDO NewsJournal** **REVIEW** SOLANA BEACH SUN PACIFIC

Please detach and return this portion with your payment.

Remittance Section

Billed Period: 09/01/22 - 09/30/22
 Billed Account Name: VISTA FIRE PROTECTION
 Billed Account Number: CA11469819
 Invoice Number: 017494689



P.O. Box 740665
 LOS ANGELES, CA
 90074-0665
 Return Service Requested

For questions regarding this billing, or change of address notification, please contact Customer Care:

VISTA FIRE PROTECTION
 955 Vale Terrace Dr Ste A
 VISTA CA 92084-5213

San Diego Union-Tribune
 P.O. Box 740665
 LOS ANGELES, CA 90074-0665



01146981901146981914017494689 00055100 00055100 4



P.O. Box 740665
 LOS ANGELES, CA
 90074-0665
 ccredit@caltimes.com
 844-215-9431

Invoice & Summary

Billed Account Name: VISTA FIRE PROTECTION
 Billed Account Number: CA11469819
 Invoice Number: 017490621
 Amount: \$174.00
 Billing Period: 08/01/22 - 08/31/22
 Due Date: 09/30/22

INVOICE/SUMMARY

REVISED 10.13.2022

Page 1 of 2

PLEASE SEND PAYMENTS TO ONE OF THE FOLLOWING:
 WIRE PAYMENTS – Bank Account 86702-08516 Routing: 026009593
 ACH PAYMENTS – Bank Account 86702-08516 Routing: 121000358

Invoice & Summary Details

Date	Cal Times Reference #	Description	Ad Size/ Units	Rate	Gross Amount	Total
<i>Current Activity</i>						
08/15/22	SDT17490621	NPPH FMF MULTI YR EQUIPMENT PO# NOPH FMF MULTI Classified Listings, Online Legal-North General Notices 7878007				174.00
Total Current Advertising						174.00

Total: \$174.00

Account Summary

Current	1-30	31-60	61-90	91+	Unapplied Amount
174.00	0.00	0.00	0.00	0.00	0.00

CARMEL VALLEY NEWS DEL MAR TIMES **Encinitas Advocate** LA JOLLA LIGHT **Poway News Chieftain** Ramona Sentinel **RANCHO BERNARDO NewsJournal** **REVIEW** SOLANA BEACH SUN **PACIFIC**

Please detach and return this portion with your payment.

Remittance Section

Billed Period: 08/01/22 - 08/31/22
 Billed Account Name: VISTA FIRE PROTECTION
 Billed Account Number: CA11469819
 Invoice Number: 017490621



P.O. Box 740665
 LOS ANGELES, CA
 90074-0665
 Return Service Requested

For questions regarding this billing, or change of address notification, please contact Customer Care:

VISTA FIRE PROTECTION
 955 Vale Terrace Dr Ste A
 VISTA CA 92084-5213

San Diego Union-Tribune
 P.O. Box 740665
 LOS ANGELES, CA 90074-0665



01146981901146981914017490621 00017400 00017400 3



**California Special
Districts Association**
Districts Stronger Together

California Special Districts Association
1112 I Street, Suite 200
Sacramento, CA 95814
Phone: 877.924.2732 Fax: 916.520.2470
www.csda.net

2023 CSDA MEMBERSHIP RENEWAL

To:

Vista Fire Protection District
955 Vale Terrace Drive, Suite A
Vista, CA 92084

Membership ID: 633

Issue Date October 1, 2022

Due Date: December 31, 2022

RM-Regular Member	\$756.00
Optional Purchases	
\$25 2023 Required State & Federal Labor Law Poster	\$
\$225 CSDA Sample Policy Handbook	\$
Total	\$ 756.00
PAYMENT	
Account Name:	Account Number:
Expiration Date	Auth Signature

Please return this form with payment to CSDA Member Services, 1112 I Street, Suite 200, Sacramento, CA 95814, fax: 916.520.2470. To pay by ACH, please contact membership@csda.net.

OBRA 1993 prohibits taxpayers from deducting, for federal income tax purposes, the portion of membership dues that are allocable to the lobbying activities of trade organizations. The nondeductible portion of your dues is estimated to be 8%. To view dues categories, please visit the CSDA transparency page at www.csda.net

Thank you for being a CSDA Member!

Copeland, Miranda & Benner CPAs

955 Vale Terrace Drive, Suite A
Vista, CA 92084
(O) 760-758-3815 (Fax) 760-758-2628
Jgolden@vistacpa.com

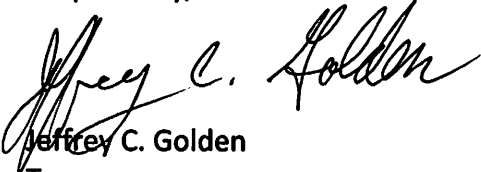
Jeffrey C. Golden, Treasurer
Vista Fire Protection District

November 9, 2022

Vista Fire Protection District
Board of Directors,

I am certifying that the attached invoice number 22836 in the amount of \$55,512.71 from the City of Vista is accurate per the Contract conditions set forth in the agreement between the City of Vista and the Vista Fire Protection District (reference Section 3.B.2) and made effective August 1, 2010.

Respectfully,


Jeffrey C. Golden
Treasurer



City of Vista
 200 Civic Center Drive
 Vista, CA 92084
 (760) 643-5248

INVOICE

Customer Copy

CUSTOMER	INVOICE DATE	INVOICE NUMBER	AMOUNT PAID	DUE DATE	INVOICE TOTAL DUE		
VISTA FIRE PROTECTION DISTRICT	10/25/2022	22836	\$0.00	11/24/2022	\$55,512.71		
DESCRIPTION	QTY	PRICE	UOM	ORIGINAL BILL	ADJUSTED	PAID	AMOUNT DUE
VFPD REVENUE OCT 2022 APPORTIONMENT #3	1	\$55,512.71	EACH	\$55,512.71	\$0.00	\$0.00	\$55,512.71
Invoice Total:						\$55,512.71	

DUE UPON RECEIPT

----- ✂ DETACH AND RETURN THE PORTION BELOW WITH YOUR PAYMENT ✂ -----

Promptly Send Payment To:



City of Vista
Finance - AR
 200 Civic Center Drive
 Vista, CA 92084

2266
 VISTA FIRE PROTECTION DISTRICT
 955 VALE TERRACE DR., STE. A
 VISTA, CA 92084

INVOICE

Remit Portion

Invoice Date	10/25/2022
Invoice Number	22836
Customer Number	2266
Amount Paid	\$0.00
Due Date	11/24/2022
Invoice Total Due	\$55,512.71

Please put Customer Number on your check.
 Make Checks Payable to: City of Vista.



AZTEC

LANDSCAPING, INC.

7980 Lemon Grove Way, Lemon Grove, CA 91945
 State Contractor's Lic. No. 642504
 Equal Opportunity Employer

Invoice

Date	Invoice #
10/31/2022	L2153

Bill To
VISTA FIRE PROTECTION DISTRICT VALE TERRACE DR. SUITE A VISTA, CA 92084

Job Site

Contract No.	P.O. Number	Quote Number	Account #	Terms
			626	Net 30

Description	Quantity	Price Each	Amount
Monthly Maintenance Service for the Emergency Access Roads/Weed Abatement Par Valley, Fabry Lane, Catalina & Deeb, Hardell Lane, El Paso Alto Monthly Cost OCTOBER 2022		2,082.00	2,082.00

Thank you for your business.	Total	\$2,082.00
	Payments/Credits	\$0.00
	Balance Due	\$2,082.00



INVOICE

FireStats Consulting, LLC.
578 Sutton Way, #353
Grass Valley, California 95945
United States

530-478-0657
www.FireStats.com

BILL TO
Vista Fire Protection District
955 Vale Terrace Drive
Vista, California 92084
United States

Invoice Number: VFPD 2022-1

Invoice Date: September 1, 2022

Payment Due: October 1, 2022

Amount Due (USD): \$11,500.00

Items	Quantity	Price	Amount
Analysis of VFD Travel Times Work pursuant to FireStats' proposal "Vista Fire Scope of Work 8 April 2022"	1	\$11,500.00	\$11,500.00

Total: \$11,500.00

Amount Due (USD): \$11,500.00

Notes / Terms

Thank you for the opportunity to be of service.



Dan McAllister
SAN DIEGO COUNTY
TREASURER-TAX COLLECTOR



SECURED TAX BILL

1 TAX BILL YEAR
2022-2023

For Fiscal Year Beginning July 1, 2022 and Ending June 30, 2023



CURRENT OWNER
VISTA FIRE PROTECTION DISTRICT
955 VALE TERRACE DR #A
VISTA CA 92084

SPECIAL MESSAGES

2 PROPERTY ADDRESS - DESCRIPTION - SUBDIVISION
00000 PANORAMIC WAY

LOT 1
CO OF SD TCT#4392-1

3 MAP NO.	4 DESCRIPTION	VALUES & EXEMPTIONS
013930	LAND IMPROVEMENTS	\$ 375422
5 DOCUMENT NO. 109128	TOTAL L&I	375422
6 DOCUMENT DATE 03/20/14	PERSONAL PROPERTY EXEMPTIONS	
	HOMEOWNERS OTHER	\$
	NET TAXABLE VALUE	375422

7 OWNER OF RECORD ON JANUARY 1
VISTA FIRE PROTECTION DISTRICT

Z92084 238554 10234 1/1

8 PARCEL / BILL NO.	9 TAX RATE AREA	10 CORTAC NO.	11 1ST INSTALLMENT 1/1	12 2ND INSTALLMENT 2/1	13 TOTAL DUE
172-112-07-00	96059		2283.74	2283.74	4567.48

14 YOUR TAX DISTRIBUTION

AGENCY	RATE / CONTACT #	TAX AMOUNT
1% TAX ON NET VALUE	1.00000	3754.22
VOTER APPROVED BONDS AND TAXES:		
UNIFIED SCHOOL	NET 0.07796	292.68
COMMUNITY COLLEGE	NET 0.01905	71.52
HEALTH CARE DIST	NET 0.03700	138.91
METRO WATER DISTRICT	NET 0.00350	13.13
TOTAL ON NET VALUE	1.13751	4270.46
FIXED CHARGE ASSMTS:	PHONE #	
FIRE STANDBY & AVAIL	760-749-8001	189.00
MOSQUITO SURVEILLANCE	800-273-5167	2.28
VECTOR DISEASE CTRL	800-273-5167	2.08
MWD WTR STANDBY CHR	866-807-6864	55.46
CWA WTR AVAILABILITY	858-522-6691	48.20

15 YOUR TAX DISTRIBUTION

AGENCY	RATE / CONTACT #	TAX AMOUNT
TOTAL AMOUNT		4567.48

DETACH HERE

DETACH HERE



TO PAY 2nd INSTALLMENT SEND THIS STUB WITH YOUR PAYMENT
WRITE YOUR PARCEL NO. ON YOUR CHECK
PLEASE SEPARATE AND INCLUDE BOTH STUBS IF PAYING BOTH INSTALLMENTS

SECURED PROPERTY TAX
For Fiscal Year 07/01/22 - 06/30/23

2

16 PARCEL / BILL NO.	17 TAX RATE AREA	18 CORTAC NO.	19 DUE DATE	20 DELINQUENT AFTER	21 TO PAY BOTH INSTALLMENTS BY DEC. 10
172 112 07 00	96059		02-01-23	04-10-23	4567.48



ST23

VISTA FIRE PROTECTION DISTRICT
955 VALE TERRACE DR #A
VISTA CA 92084

Dan McAllister
SAN DIEGO COUNTY
TREASURER-TAX COLLECTOR
e-Pay at sdttc.com

22 PAYABLE TO:
SDTTT
P.O. Box 129009
San Diego, California 92112

AMOUNT DUE FEB. 1

\$ 2283.74

LATE PAYMENT AFTER APRIL 10

\$ 2522.11

0200022837417211207002000228374172112070021 HH

DETACH HERE

DETACH HERE



TO PAY 1st INSTALLMENT SEND THIS STUB WITH YOUR PAYMENT
WRITE YOUR PARCEL NO. ON YOUR CHECK
PLEASE SEPARATE AND INCLUDE BOTH STUBS IF PAYING BOTH INSTALLMENTS

SECURED PROPERTY TAX
For Fiscal Year 07/01/22 - 06/30/23

1

16 PARCEL / BILL NO.	17 TAX RATE AREA	18 CORTAC NO.	19 DUE DATE	20 DELINQUENT AFTER	21 TO PAY BOTH INSTALLMENTS BY DEC. 10
172 112 07 00	96059		11-01-22	12-10-22	4567.48



ST23

VISTA FIRE PROTECTION DISTRICT
955 VALE TERRACE DR #A
VISTA CA 92084

Dan McAllister
SAN DIEGO COUNTY
TREASURER-TAX COLLECTOR
e-Pay at sdttc.com

22 PAYABLE TO:
SDTTT
P.O. Box 129009
San Diego, California 92112

AMOUNT DUE NOV. 1

\$ 2283.74

LATE PAYMENT AFTER DEC. 10

\$ 2512.11

0100022837417211207001000228374172112070023 HH

FROM: MacBride Appraisal 7040 Avenida Encinas, Suite 104-131 Carlsbad, CA 92011 Telephone Number: 760 230-6776 Fax Number: 760 230-6775		<h1>INVOICE</h1>											
TO: Vista Fire Protection District Telephone Number: 760-207-7323 Fax Number: Alternate Number: E-Mail: readmiller@gmail.com		<table border="1"> <tr><th>INVOICE NUMBER</th></tr> <tr><td>13822</td></tr> <tr><th>DATE</th></tr> <tr><td>09/28/2022</td></tr> <tr><th>REFERENCE</th></tr> <tr><td>Internal Order #:</td></tr> <tr><td>Lender Case #:</td></tr> <tr><td>Client File #:</td></tr> <tr><td>Main File # on form: 13822</td></tr> <tr><td>Other File # on form:</td></tr> </table>		INVOICE NUMBER	13822	DATE	09/28/2022	REFERENCE	Internal Order #:	Lender Case #:	Client File #:	Main File # on form: 13822	Other File # on form:
INVOICE NUMBER													
13822													
DATE													
09/28/2022													
REFERENCE													
Internal Order #:													
Lender Case #:													
Client File #:													
Main File # on form: 13822													
Other File # on form:													
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> MAKE ✓ out to Stephanie-MAIL to → </div>													
DESCRIPTION													
Lender: Purchaser/Borrower: Property Address: Panoramic Way APN 172-112-07-00 City: Vista County: San Diego State: CA Zip: 92084 Legal Description:		Client: Vista Fire Protection District/Read Miller											
FEES													
Appraisal Fee for vacant lot Panoramic Way APN 172-112-07-00 Vista Ca 92084			500.00										
SUBTOTAL			500.00										
PAYMENTS													
Check #:	Date:	Description: Paid	500.00										
Check #:	Date:	Description:											
Check #:	Date:	Description:											
Thank you for your business			SUBTOTAL										
			500.00										
Thank you for your business			TOTAL DUE										
			\$ 0										

Pay To:
Stephanie
CAVANAUGH
\$500.00
[Signature]

Realty
MASTERS
1855 E.
VISTA WY
CA 92084
VISTA

[Handwritten marks]

Please Return This Portion With Your Payment

FROM: Vista Fire Protection District Telephone Number: 760-207-7323 Fax Number: Alternate Number: E-Mail: readmiller@gmail.com		AMOUNT DUE: \$ _____ 0 AMOUNT ENCLOSED: \$ _____													
TO: MacBride Appraisal 7040 Avenida Encinas, Suite 104-131 Carlsbad, CA 92011		<table border="1"> <tr><th>INVOICE NUMBER</th></tr> <tr><td>13822</td></tr> <tr><th>DATE</th></tr> <tr><td>09/28/2022</td></tr> <tr><th>REFERENCE</th></tr> <tr><td>Internal Order #:</td></tr> <tr><td>Lender Case #:</td></tr> <tr><td>Client File #:</td></tr> <tr><td>Main File # on form: 13822</td></tr> <tr><td>Other File # on form:</td></tr> <tr><td>Federal Tax ID:</td></tr> <tr><td>Employer ID:</td></tr> </table>		INVOICE NUMBER	13822	DATE	09/28/2022	REFERENCE	Internal Order #:	Lender Case #:	Client File #:	Main File # on form: 13822	Other File # on form:	Federal Tax ID:	Employer ID:
INVOICE NUMBER															
13822															
DATE															
09/28/2022															
REFERENCE															
Internal Order #:															
Lender Case #:															
Client File #:															
Main File # on form: 13822															
Other File # on form:															
Federal Tax ID:															
Employer ID:															



Christopher J. Brown, CPA, CGMA
Jonathan Abadesco, CPA
Andy Beck, CPA

Fedak & Brown LLP

Certified Public Accountants

Cerritos Office:
17777 Center Court Drive
Suite 600
Cerritos, California 90703
(657) 214-2307
FAX (714) 527-9154

Riverside Office:
1945 Chicago Avenue, Suite C-1
Riverside, California 92507
(951) 783-9149

September 30, 2022

Jeffrey C. Golden, CPA
Copeland, Miranda & Benner, CPAs
955 Vale Terrace Drive, Suite A
Vista, CA 92084

RE: Vista Fire Protection District

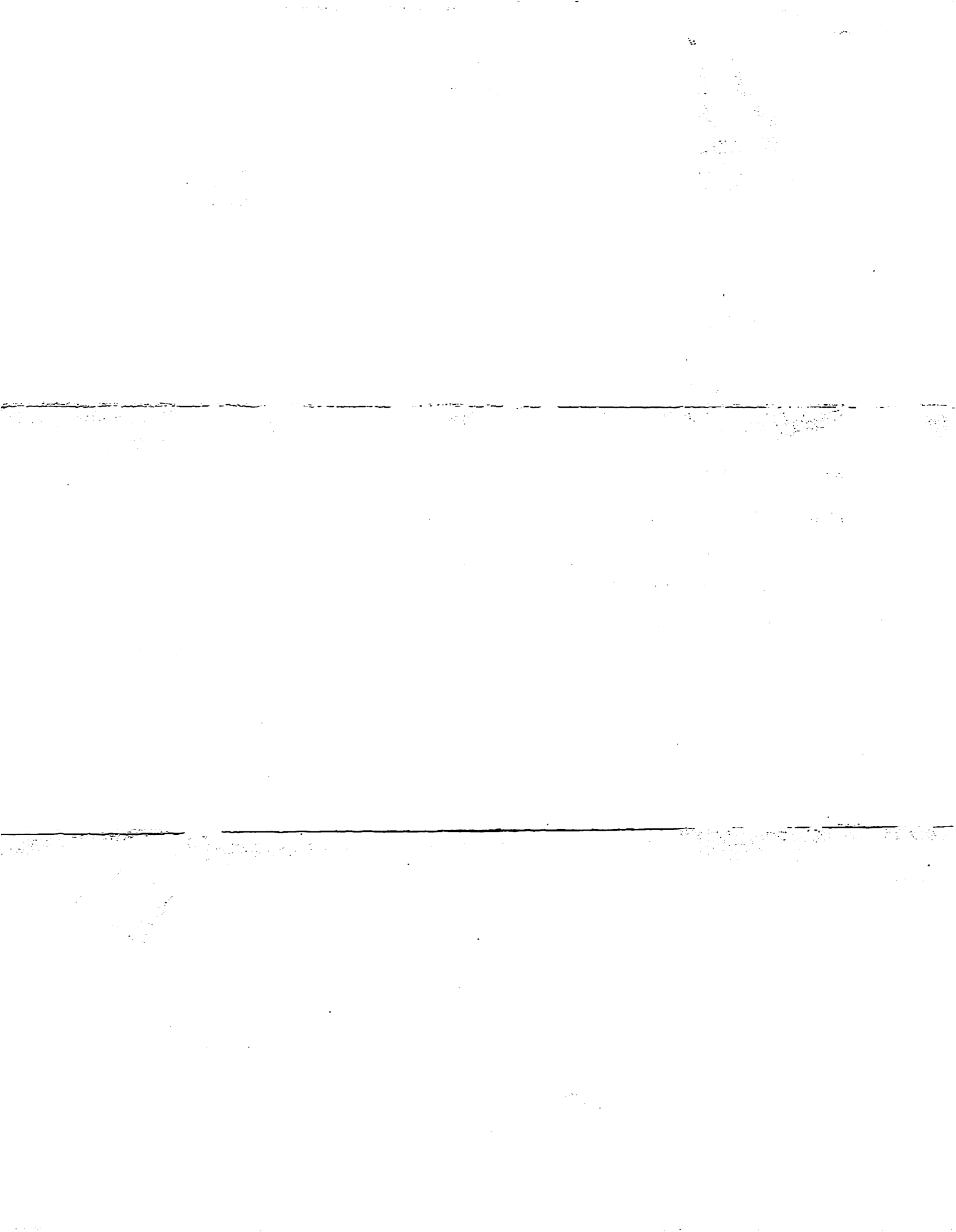
Professional services rendered during the month of September 2022:

Progress billing on audit of the financial statements of the District for the year ended June 30, 2022.	\$ 0.00
Out-of-pocket expenses.	<u>74.00</u>
	<u><u>\$ 74.00</u></u>

Please update your records
and **remit payment to our NEW ADDRESS:**

Fedak & Brown LLP
17777 Center Court Drive
Suite 600
Cerritos, California 90703

Due and Payable Upon Receipt



Vista Fire Protection District

Purpose: Reimbursement Out of Pocket Expenses Statement Number: _____ Pay Period from: 10/1/2022 10/31/2022

Employee Information:

Name Karlena Rannals *Karlena Rannals*
 Department Administration

Position Administrative Manager XXX-XX-0525
 Manager _____

Date	Budget Category	Acct #	Vendor	Description	IT	Rent	Pre-Pay	Bank Fee	Column5	Column7	Total
10/25/2022	Rent		Zego (Powered by PayLease)	November Lease Payment		800.00					\$800.00
10/25/2022	PrePay Sec. Dep		Zego (Powered by PayLease)	Security Deposit			800.00				\$800.00
10/25/2022	Bank Fee		Zego (Powered by PayLease)	Transfer Fee				2.95			\$2.95
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
											\$0.00
Total					\$0.00	\$800.00	\$800.00	\$2.95	\$0.00	\$0.00	\$1,602.95

SUBTOTAL	\$1,602.95
ADVANCES	\$0.00
TOTAL	\$1,602.95

Approved: _____

Notes: _____

VISTA FIRE PROTECTION DISTRICT
 955 VALE TERRACE DR STE A | VISTA, CA 92084
 EIN: 95-6003430

941 Payroll Liabilities and Payments

Nov 9 - Nov 9, 2022

Wages & Accrued Taxes			Federal W/H		AEIC		Social Security		Medicare		Medicare Addl		Total Tax
Payroll Date	Wagebase	Amount	Wagebase	Amount	Wagebase	Amount	Wagebase	Amount	Wagebase	Amount	Wagebase	Amount	
11/09/2022	3,478.75	271.00	-	-	3,478.75	431.38	3,478.75	100.90	-	-	-	-	803.28
Total Wages & Accrued Taxes			3,478.75	271.00	-	-	3,478.75	431.38	3,478.75	100.90	-	-	803.28

Tax Payments			Federal W/H		AEIC		Social Security		Medicare		Medicare Addl		Total Tax
Paid to	Check Date	Payroll Date	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount	Amount		
Total Tax Payments													
Unpaid Tax Liability			271.00	-	431.38	100.90	-	803.28					

Federal 941 Tax Summary		95-6003430
Payment Amount Due		803.28
001 Social Security		431.38
002 Medicare & Medicare Addl		100.90
003 Tax Withholding		271.00

JS

VISTA FIRE PROTECTION DISTRICT
 955 VALE TERRACE DR STE A | VISTA, CA 92084
 EIN: 95-6003430

State Payroll Liabilities and Payments

Nov 9 - Nov 9, 2022

Wages & Accrued Taxes			State W/H		State UI		State Disability		Other Taxes		Total Tax
Payroll Date	State	Wagebase	Amount	Wagebase	Amount	Wagebase	Amount	Wagebase	Amount		
11/09/2022	CA	3,478.75	90.14	-	-	-	-	-	-	90.14	
Total Wages & Accrued Taxes			3,478.75	90.14	-	-	-	-	-	90.14	
Tax Payments			State W/H		State UI		State Disability		Other Taxes		Total Tax
Paid to	Check Date	Payroll Date	Amount	Amount	Amount	Amount	Amount	Amount	Amount		
Total Tax Payments											
Unpaid Tax Liability			90.14		-		-		-	90.14	

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: MONTHLY ACTIVITY REPORT - ADMINISTRATION
DATE: November 4, 2022



Activity Summary (October 1 – 31, 2022)

The following highlights my work activities for the reporting period:

1. Met with Chief Usher on October 4 to discuss the Fire Inspector Additional Services and proposed 8th Supplemental Agreement
2. Onsite CPA'S Office October 6 – Discussion for financial transition with Jeff Golden & Director Elliott
3. Prepared and delivered board meeting material for October 12, 2022 Board of Directors meeting.
4. Prepared and published Legal Notice for Notice of Ordinance Adoption 2023-01 – Fire Code
5. Communicated with Aztec Landscaping, Inc.
6. Reviewed draft FY22 audited financial statements
7. Met October 26th via Zoom with Director Elliott, Jonathon Abadesco, Fedak & Brown LLP to review and discuss the draft financial statements
8. Secured office space effective November 1, 2022 at SmartSpace
9. Prepared for the November 9th Board of Directors staff reports for landscaping contract renewal, lease space, budget authorizations.
10. SmartSpace Onsite Visit (October 31) for orientation of facility and services included with rent.

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

Total time worked (October): 63.25 hours

Future Activity

1. Election Results, Election of Officers and Committee Assignments
2. 8th Supplemental Amendment Approval
3. Financial Responsibility Transition
4. Setting up Office at newly leased space
5. Continue reorganization of files



**Proposal to Provide Analysis Services to
The Vista Fire Department**

**By
FireStats, LLC.
September 20, 2022**

Introduction

FireStats, LLC., recently completed a project (“Project”) for the District in which we looked at system variables that influence travel times and we made some inferences about the differences in travel times for resources responding into the District and the City.

At the request of the board, we offer to continue the Project by providing an annual report that includes some of the elements of the Project and that focusses on Vista Fire services and performance in the District.

Project Elements

I. Annual Report

FireStats will develop an annual report that focusses on the call volumes, incident types, locations, response and travel times and any other areas of interest in the District on an annual basis on a calendar or fiscal year (the board’s discretion as to which.)

Costs

1. **Update database from NorthCom** (access the TriTech CAD via VPN connection and run SQL queries, extracts, transformations and loads to the FireStats online analysis tools.) This will be waived if we are updating the database pursuant to work for the Vista Fire Department.
\$500.00 per year
2. **Script the Annual Report**
\$1,400 (one time)
3. **Annual Report**
\$2,800 per year
4. **Zoom Meeting to Present Annual Report**
\$300.00 per meeting
5. **Ad Hoc Analysis**
\$140 per hour

The costs listed above may be reduced if we have efficiencies from work received from the City of Vista. At present we have none scoped or scheduled.

END

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: AZTEC LANDSCAPING CONTRACT RENEWAL
DATE: NOVEMBER 4, 2022



RECOMMENDATION

Approve and authorize a 12-month contract extension with Aztec Landscaping, Inc for Emergency Access Road Maintenance, Weed Abatement, and As Needed Services to the Vista Fire Protection District (District) from December 1, 2022 to December 1, 2023 at the current contract rate not to exceed \$25,000.

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 Contractor pursuant to this Agreement shall be completed prior to any payment being considered. Time is of the essence.”

In summary, the contract expires December 1, 2022.

At the October 2022 meeting the Board requested that staff contact Aztec Landscaping, Inc. to see if the contractor would consider extending their contract at the same rate, thus allowing time for the District to adopt policy and procedures, including bidding regulations. On October 25, staff received an email accepting the offer to extend the contract for an additional 12-month period at a cost not to exceed \$25,000.

CURRENT SITUATION

The contract submitted for review and approval has been modified from the current contract, and any amended language is provided in red text. Aztec Landscaping has reviewed and approved the updated contract. After the execution of the 12-month extension, staff will begin to work on the necessary procurement policy and procedures for board approval.

**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 _____ day of _____, 2022 by and between the **VISTA FIRE PROTECTION DISTRICT** (hereinafter referred to as "District") and **AZTEC LANDSCAPING, INC.** (hereinafter referred to as "Contractor").

RECITALS

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

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

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

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

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

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

1. INCORPORATION OF RECITALS

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

2. SERVICES TO BE PROVIDED BY CONTRACTOR

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

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

3. ASSISTANCE BY DISTRICT

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

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

4. COMPENSATION

a. Method

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

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

c. Schedule:

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

d. Failure to Perform:

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

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

5. PREVAILING WAGE

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

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

6. DISPUTES

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

7. TERM OF THE AGREEMENT

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

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

8. STATUS OF THE CONTRACTOR

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

9. OWNERSHIP OF DOCUMENTS

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

10. ASSIGNMENT AND SUBCONSULTING

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

11. PAROLE AGREEMENTS

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

12. INDEMNIFICATION & INSURANCE

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

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

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

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

Contractor's liability policy shall contain the following clauses:

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

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

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

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

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

13. CONFLICT OF INTEREST

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

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

14. NOTICES

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

To Contractor: Aztec Landscaping, Inc.
To District: Vista Fire Protection District
Attn: 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: _____

Robert Fougner, President

Title: VP of Operations

EXHIBIT A

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

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

Road	Length	Surface Area	Cost Each	Frequency	(x) 5 Total
Par Valley Drive	3,200 l. f.	130,000 Sq.Ft.*	\$2,587.00	5	\$12,935.00
Fabry Lane	800 l. f.	32,000 Sq.Ft.*	\$799.00	5	\$3,995.00
Catalina/Deeb	1,600 l. f.	110,000 Sq.Ft.*	\$2,189.00	5	\$10,945.00
Hardell Lane	4,000 l. f.	240,000 Sq.Ft.*	\$4,776.00	5	\$23,880.00
El Paso Alto	625 l. f.	24,600 Sq.Ft.*	\$710.00	5	\$3,550.00
Total Table (1)					<u>\$55,305.00</u>

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

WEED ABATEMENT PARCELS - Table (2)

Weed Abatement Mowing **	Cost Each
Mowing – Parcels 15,000 – 30,000 Sq. Ft.	\$840.00
Mowing – Parcels 30,000 Sq. Ft. – 1 Acre	\$1,023.00
Mowing – Parcels 1 Acre	\$1,086.00
Mowing – Parcels cost per Sq. Ft.	\$.025
Total Table (2)	<u>\$2,949.025</u>

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

MISCELLANEOUS AS NEEDED SERVICES - Table (3)

Item of Work	Unit Cost	Est. Qty.	Total Cost
Sand Bags (Provide and Install)	Each - \$8.35	300 bags	\$2,505.00
Herbicide application (Glyphosate or approved equal)	1,000 Sq. Ft. \$250.00	200,000 Sq. Ft.	\$4,950.00
Rubber tired tractor & operator – skip loader ¼ yd bucket and scraper	Hour - \$95.00	12 hours	\$1,140.00
Rubber tired tractor & operator with flail or rotary type cutter mower	Hour - \$82.00	8 hours	\$656.00
Rubber tired tractor & operator with disc	Hour - \$90.00	8 hours	\$720.00
Six (6) cubic yard dump truck & operator	Hour - \$110.00	4 hours	\$440.00
Chain saw & operator	Hour - \$32.00	8 hours	\$256.00
Manual labor equipped with hand tools and/or gas- powered string trimmers	Hour - \$28.50	12 hours	\$342.00
Total Table (3)			<u>\$11,009.00</u>

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

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

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

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

BIDDER INFORMATION

Bidder certifies that the following Information Is true and correct:

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

Bidder's Name: Aztec Landscaping, Inc.

Bidder's Signature: _____

Date: _____

Vista Fire Protection District

Annual Financial Report For the Fiscal Years Ended June 30, 2022 and 2021



Vista, California



Mission Statement

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

Vista Fire Protection District

Board of Directors as of June 30, 2022

<u>Name</u>	<u>Title</u>	<u>Elected/Appointed</u>	<u>Term Expiration</u>
Robert Fougner	President	Elected	11 / 2024
Jim Elliott	Vice-President	Elected	11 / 2022
Read Miller	Director	Elected	11 / 2022
Daniel Gomez	Director	Elected	11 / 2024
John Ploetz	Director	Elected	11 / 2024

**Vista Fire Protection District
955 Vale Terrace Drive, Suite A
Vista, CA 92084 • (760) 688-7588
www.vistafireprotectiondistrict.org**

Vista Fire Protection District

Annual Financial Report

For the Fiscal Years Ended June 30, 2022 and 2021

**Vista Fire Protection District
Annual Financial Report
For the Fiscal Years Ended June 30, 2022 and 2021**

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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, 2022 and 2021, 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, 2022 and 2021, 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 35 through 40, 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 9, 2022, 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 42 and 43.

Fedak & Brown LLP

Cypress, California

November 9, 2022

Vista Fire Protection District
Management's Discussion and Analysis
For the Fiscal Years Ended June 30, 2022 and 2021

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, 2022 and 2021. 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. Please see Note 9 for more information.

Financial Highlights

- In fiscal year 2022, the District's net position decreased 1.89% or \$229,628 to \$11,919,572. In fiscal year 2021, the District's net position increased 1.91% or \$227,255 to \$12,149,200.
- In fiscal year 2022, the District's total revenues decreased 3.61% or \$139,238 to \$3,719,076. In fiscal year 2021, the District's total revenues decreased 3.31% or \$132,231 to \$3,858,314.
- In fiscal year 2022, the District's program revenues increased 55.38% or \$39,844 to \$111,786. In fiscal year 2021, the District's program revenues decreased 41.45% or \$50,927 to \$71,942.
- In fiscal year 2022, the District's general revenues decreased 4.73% or \$179,082 to \$3,607,290. In fiscal year 2021, the District's general revenues decreased 2.10% or \$81,304 to \$3,786,372.
- In fiscal year 2022, the District's total expenses increased 8.75% or \$317,645 to \$3,948,704. In fiscal year 2021, the District's total expenses increased 3.65% or \$128,004 to \$3,631,059.

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, 2022 and 2021

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 35.

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, 2022 and 2021

Government-wide Financial Analysis

Condensed Statement of Net Position					
	<u>2022</u>	<u>2021</u>	<u>Change</u>	<u>2020</u>	<u>Change</u>
Assets:					
Current assets	\$ 11,914,148	12,077,444	(163,296)	11,898,879	178,565
Non-current assets	<u>194,556</u>	<u>206,301</u>	<u>(11,745)</u>	<u>204,047</u>	<u>2,254</u>
Total assets	<u>12,108,704</u>	<u>12,283,745</u>	<u>(175,041)</u>	<u>12,102,926</u>	<u>180,819</u>
Liabilities:					
Current liabilities	<u>189,132</u>	<u>134,545</u>	<u>54,587</u>	<u>180,981</u>	<u>(46,436)</u>
Total liabilities	<u>189,132</u>	<u>134,545</u>	<u>54,587</u>	<u>180,981</u>	<u>(126,394)</u>
Net position:					
Net investment in capital assets	194,556	206,301	(11,745)	204,047	2,254
Unrestricted	<u>11,725,016</u>	<u>11,942,899</u>	<u>(217,883)</u>	<u>11,717,898</u>	<u>225,001</u>
Total net position	<u>\$ 11,919,572</u>	<u>12,149,200</u>	<u>(229,628)</u>	<u>11,921,945</u>	<u>227,255</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 and deferred outflows of resources of the District exceeded liabilities and deferred inflows of resources by \$11,919,572 and \$12,149,200 as of June 30, 2022 and 2021, respectively.

A portion of the District's net position (1.63% and 1.70% as of June 30, 2022 and 2021, 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 2022 and 2021, the District showed a positive balance in its unrestricted net position of \$11,725,016 and \$11,942,899, which may be utilized in future years. (See Note 5)

Condensed Statement of Activities					
	<u>2022</u>	<u>2021</u>	<u>Change</u>	<u>2020</u>	<u>Change</u>
Expenses:					
Fire protection operations	\$ 3,948,704	3,631,059	317,645	3,503,055	128,004
Total expenses	<u>3,948,704</u>	<u>3,631,059</u>	<u>317,645</u>	<u>3,503,055</u>	<u>128,004</u>
Program revenues	111,786	71,942	39,844	122,869	(50,927)
General revenues	<u>3,607,290</u>	<u>3,786,372</u>	<u>(179,082)</u>	<u>3,867,676</u>	<u>(81,304)</u>
Total revenues	<u>3,719,076</u>	<u>3,858,314</u>	<u>(139,238)</u>	<u>3,990,545</u>	<u>(132,231)</u>
Change in net position	(229,628)	227,255	(456,883)	487,490	(260,235)
Net position – beginning of year	<u>12,149,200</u>	<u>11,921,945</u>	<u>227,255</u>	<u>11,434,455</u>	<u>487,490</u>
Net position – end of year	<u>\$ 11,919,572</u>	<u>12,149,200</u>	<u>(229,628)</u>	<u>11,921,945</u>	<u>227,255</u>

The statements of activities show how the District's net position changed during the fiscal year. In fiscal year 2022, the District's net position decreased 1.89% or \$229,628 to \$11,919,572 from ongoing operations. In fiscal year 2021, the District's net position increased 1.91% or \$227,255 to \$12,149,200 from ongoing operations.

A closer examination reveals that:

In fiscal year 2022, the District's total revenues from all sources decreased 3.61% or \$139,238 to \$3,719,076. Program revenues increased 55.38% or \$39,844, due to an increase of \$42,843 in fire mitigation fees, which was offset by a decrease of \$2,999 in ambulance fees.

Vista Fire Protection District
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2022 and 2021

Government-wide Financial Analysis, continued

General revenues decreased 4.73% or \$179,082, primarily due to decreases of \$362,701, and \$21,383 in unrealized loss on investments and interest earnings, respectively, which was offset by an increase of \$204,724 in property taxes.

In fiscal year 2021, the District's total revenues from all sources decreased 3.31% or \$132,231 to \$3,858,314. Program revenues decreased 41.45% or \$50,927, due to decreases of \$46,524, and \$4,403 in fire mitigation fees, and ambulance fees. General revenues decreased 2.10% or \$81,304, primarily due to decreases of \$134,915, and \$112,270 in unrealized loss on investments and interest earnings, respectively, which was offset by an increase of \$166,181 in property taxes.

In fiscal year 2022, the District's total expenses increased 8.75% or \$317,645 to \$3,948,704, due to increases of \$227,488 in fire protection services, and \$89,543 in general and administrative.

In fiscal year 2021, the District's total expenses increased 3.65%, or \$128,004 to \$3,631,059, due to increases of \$106,945 in fire protection services, and \$32,609 in general and administrative.

Governmental Funds Financial Analysis

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

As of June 30, 2022 and 2021, the District's General Fund reported a fund balance of \$11,620,998 and \$11,846,171, respectively. An amount of \$3,218,498, and \$11,843,542 as of June 30, 2022 and 2021, respectively, constitutes the District's unassigned fund balance, which is available for specific future District operations. (See Note 6)

General Fund Budgetary Highlights

As of June 30, 2022, the final actual expenditures for the General Fund were \$16,447 less than budgeted. The variance is principally due to the District over-budgeting general and administrative expenses. Actual revenues were less than the anticipated budget by \$280,609.

As of June 30, 2021, the final actual expenditures for the General Fund were \$191,774 more than budgeted. The variance is principally due to the District under-budgeting fire protection service expenditures. Actual revenues were greater than the anticipated budget by \$124,810 (See Budgetary Comparison Schedule for General Fund under Required Supplementary Information section on pages 36 and 39)

Fire Mitigation Fund Budgetary Highlights

As of June 30, 2022, the final actual expenditures for the Fire Mitigation Fund were \$4,895 more than budgeted. Actual revenues were more than the anticipated budget by \$29,685.

As of June 30, 2021, the final actual expenditures for the Fire Mitigation Fund were \$65,000 less than budgeted. Actual revenues were less than the anticipated budget by \$16,496 (See Budgetary Comparison Schedule for the Fire Mitigation Fund under Required Supplementary Information section on pages 37 and 40)

Vista Fire Protection District
Management's Discussion and Analysis, continued
For the Fiscal Years Ended June 30, 2022 and 2021

Capital Asset Administration

Changes in capital assets for 2022 were as follows:

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

The District's investment in capital assets (net of accumulated depreciation) amounted to \$194,556. Major capital asset additions during the year included access road improvements. (See Note 4 for further information)

Changes in capital assets for 2021 were as follows:

	<u>Balance 2020</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Balance 2021</u>
Capital assets:				
Non-depreciable assets	\$ 40,000	-	-	40,000
Depreciable assets	<u>355,807</u>	<u>21,332</u>	-	<u>377,139</u>
Total capital assets	395,807	21,332	-	417,139
Accumulated depreciation	<u>(191,760)</u>	<u>(19,078)</u>	-	<u>(210,838)</u>
Total capital assets, net	<u>\$ 204,047</u>	<u>2,254</u>	-	<u>206,301</u>

At the end of fiscal year 2021, the District's investment in capital assets amounted to \$206,301 (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

The COVID-19 pandemic in the United States has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings. However, the related financial impact on the District and the duration cannot be estimated at this time.

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, 955 Vale Terrace Drive, Suite A, Vista, California 92084 or (760) 688-7588.

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Basic Financial Statements

Vista Fire Protection District
Statements of Net Position
June 30, 2022 and 2021

	2022	2021
Current assets:		
Cash and cash equivalents (note 2)	\$ 11,812,271	12,016,521
Accrued interest receivable	27,105	23,446
Accounts receivable – fire mitigation	46,695	7,155
Property taxes receivable	19,636	13,442
Due from other governments (note 3)	5,941	14,251
Prepaid expenses	2,500	2,629
Total current assets	11,914,148	12,077,444
Non-current assets:		
Capital assets – not being depreciated (note 4)	40,000	40,000
Capital assets – being depreciated, net (note 4)	154,556	166,301
Total non-current assets	194,556	206,301
Total assets	12,108,704	12,283,745
Current liabilities:		
Accounts payable and accrued expenses	189,132	133,550
Accrued salaries and related payables	-	995
Total current liabilities	189,132	134,545
Total liabilities	189,132	134,545
Net position: (note 5)		
Net investment in capital assets	194,556	206,301
Unrestricted	11,725,016	11,942,899
Total net position	\$ 11,919,572	12,149,200

See accompanying notes to the basic financial statements

Vista Fire Protection District
Statements of Activities
For the Fiscal Years Ended June 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Expenses:		
Fire protection services	\$ 3,677,288	3,449,800
General and administrative	251,725	162,182
Depreciation	19,691	19,077
Total expenses	<u>3,948,704</u>	<u>3,631,059</u>
Program revenues:		
Charges for services – fire mitigation fees	83,217	40,374
Charges for services – ambulance fees	28,569	31,568
Total program revenues	<u>111,786</u>	<u>71,942</u>
Net program expense	<u>3,836,918</u>	<u>3,559,117</u>
General revenues:		
Property taxes	3,938,428	3,733,704
Interest earnings	89,011	110,394
Unrealized loss on investments	(420,298)	(57,597)
Other non-operating revenues (expenses), net	149	(129)
Total general revenues	<u>3,607,290</u>	<u>3,786,372</u>
Change in net position	(229,628)	227,255
Net position – beginning of year	<u>12,149,200</u>	<u>11,921,945</u>
Net position – end of year	<u>\$ 11,919,572</u>	<u>12,149,200</u>

See accompanying notes to the basic financial statements

**Vista Fire Protection District
Balance Sheet
June 30, 2022**

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

See accompanying notes to the basic financial statements

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

Reconciliation:

Fund balance - Governmental Funds \$ 11,725,016

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 not being depreciated 40,000

Capital assets being depreciated, net 154,556

Total adjustments 194,556

Net position of governmental activities \$ 11,919,572

See accompanying notes to the basic financial statements

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

	<u>General Fund</u>	<u>Fire Mitigation Fund</u>	<u>Total</u>
Expenditures/Expenses:			
Current			
Fire protection services	\$ 3,602,393	74,895	3,677,288
General and administrative	251,725	-	251,725
Capital outlay	7,946	-	7,946
Total expenditures/expenses	<u>3,862,064</u>	<u>74,895</u>	<u>3,936,959</u>
Program revenues:			
Charges for services – fire mitigation fees	-	83,217	83,217
Charges for services – ambulance fees	28,569	-	28,569
Total program revenues	<u>28,569</u>	<u>83,217</u>	<u>111,786</u>
Net program expense	<u>3,833,495</u>	<u>(8,322)</u>	<u>3,825,173</u>
General revenues:			
Property taxes	3,938,428	-	3,938,428
Interest earnings	88,485	526	89,011
Unrealized loss on investments	(418,740)	(1,558)	(420,298)
Other non-operating revenues	149	-	149
Total general revenues	<u>3,608,322</u>	<u>(1,032)</u>	<u>3,607,290</u>
Total revenues	<u>3,636,891</u>	<u>82,185</u>	<u>3,719,076</u>
Excess of revenues over expenditures	<u>(225,173)</u>	<u>7,290</u>	<u>(217,883)</u>
Change in net position	<u>(225,173)</u>	<u>7,290</u>	<u>(217,883)</u>
Fund balance, beginning of year (note 6)	<u>11,846,171</u>	<u>96,728</u>	<u>11,942,899</u>
Fund balance, end of year	<u>\$ 11,620,998</u>	<u>104,018</u>	<u>11,725,016</u>

See accompanying notes to the basic financial statements

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

Reconciliation:

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

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

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

Capital outlay	7,946
Depreciation expense	<u>(19,691)</u>

Total adjustments	<u>(11,745)</u>
--------------------------	-----------------

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

See accompanying notes to the basic financial statements

**Vista Fire Protection District
Balance Sheet
June 30, 2021**

	<u>General Fund</u>	<u>Fire Mitigation Fund</u>	<u>Total Governmental Funds</u>
Assets:			
Cash and cash equivalents	\$ 11,926,948	89,573	12,016,521
Accrued interest receivable	23,446	-	23,446
Accounts receivable – fire mitigation	-	7,155	7,155
Property taxes receivable	13,442	-	13,442
Due from other governments	14,251	-	14,251
Prepaid expenses	2,629	-	2,629
Total assets	<u>11,980,716</u>	<u>96,728</u>	<u>12,077,444</u>
Liabilities:			
Accounts payable and accrued expenses	133,550	-	133,550
Accrued salaries and related payables	995	-	-
Total liabilities	<u>134,545</u>	<u>-</u>	<u>133,550</u>
Fund balance: (note 6)			
Non-spendable	2,629	-	2,629
Assigned	-	96,728	96,728
Unassigned	11,843,542	-	11,843,542
Total fund balance	<u>11,846,171</u>	<u>96,728</u>	<u>11,942,899</u>
Total liabilities and fund balance	<u>\$ 11,980,716</u>	<u>96,728</u>	<u>12,076,449</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, 2021

Reconciliation:

Fund balance - Governmental Funds	\$ <u>11,942,899</u>
Amounts reported for governmental activities in the statement of net position is different because:	
Capital assets used in governmental activities are not current financial resources and, therefore are not reported in the governmental funds balance sheet.	
Capital assets not being depreciated	40,000
Capital assets being depreciated, net	<u>166,301</u>
Total adjustments	<u>206,301</u>
Net position of governmental activities	\$ <u><u>12,149,200</u></u>

See accompanying notes to the basic financial statements

Vista Fire Protection District
Statement of Revenues, Expenditures and Changes in Fund Balance
For the Fiscal Year Ended June 30, 2021

	General Fund	Fire Mitigation Fund	Total
Expenditures/Expenses:			
Current			
Fire protection services	\$ 3,449,800	-	3,449,800
General and administrative	162,182	-	162,182
Capital outlay	21,331	-	21,331
Total expenditures/expenses	3,633,313	-	3,633,313
Program revenues:			
Charges for services – fire mitigation fees	-	40,374	40,374
Charges for services – ambulance fees	31,568	-	31,568
Total program revenues	31,568	40,374	71,942
Net program expense	3,601,745	(40,374)	3,561,371
General revenues:			
Property taxes	3,733,704	-	3,733,704
Interest earnings	110,394	-	110,394
Unrealized loss on investments	(57,597)	-	(57,597)
Other non-operating revenues	(129)	-	(129)
Total general revenues	3,786,372	-	3,786,372
Total revenues	3,817,940	40,374	3,858,314
Excess of revenues over expenditures	184,627	40,374	225,001
Change in net position	184,627	40,374	225,001
Fund balance, beginning of year (note 6)	11,661,544	56,354	11,717,898
Fund balance, end of year	\$ 11,846,171	96,728	11,942,899

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, 2021

Reconciliation:

Net Change in Fund balance - Governmental Funds \$ 225,001

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

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

Capital outlay	21,331
Depreciation expense	<u>(19,077)</u>
Total adjustments	<u>2,254</u>

Change in net position of governmental activities \$ 227,255

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, 2022 and 2021

(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, 2022 and 2021

(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 June 2017, the GASB issued Statement No. 87 – *Leases*. The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. It establishes a single model for lease accounting based on the foundational principle that leases are financings of the right to use an underlying asset. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources, thereby enhancing the relevance and consistency of information about governments' leasing activities.

In June 2018, the GASB issued Statement No. 89 – *Accounting for Interest Cost incurred Before the End of a Construction Period*. The objectives of this Statement are (1) to enhance the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and (2) to simplify accounting for interest cost incurred before the end of a construction period.

This Statement establishes accounting requirements for interest cost incurred before the end of a construction period. Such interest cost includes all interest that previously was accounted for in accordance with the requirements of paragraphs 5–22 of Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*, which are superseded by this Statement. This Statement requires that interest cost incurred before the end of a construction period be recognized as an expense in the period in which the cost is incurred for financial statements prepared using the economic resources measurement focus. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset reported in a business-type activity or enterprise fund.

This Statement also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

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

C. Financial Reporting, continued

In January 2020, the GASB issued Statement No. 92 – *Omnibus 2020*. The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements.

The requirements of this Statement were as follows: (1) The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance; (2) The requirements related to intra-entity transfers of assets and those related to the applicability of Statements 73 and 74 are effective for fiscal years beginning after June 15, 2020; (3) The requirements related to application of Statement 84 to postemployment benefit arrangements and those related to nonrecurring fair value measurements of assets or liabilities are effective for reporting periods beginning after June 15, 2020; and (4) The requirements related to the measurement of liabilities (and assets, if any) associated with AROs in a government acquisition are effective for government acquisitions occurring in reporting periods beginning after June 15, 2020; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged and is permitted by topic.

In March 2020, the GASB issued Statement No. 93 – *Replacement of Interbank Offered Rates*. The objective of this Statement is to address accounting and financial reporting implications that result from the replacement of an IBOR. This Statement achieves that objective by: (1) Providing exceptions for certain hedging derivative instruments to the hedge accounting termination provisions when an IBOR is replaced as the reference rate of the hedging derivative instrument's variable payment; (2) Clarifying the hedge accounting termination provisions when a hedged item is amended to replace the reference rate; (3) Clarifying that the uncertainty related to the continued availability of IBORs does not, by itself, affect the assessment of whether the occurrence of a hedged expected transaction is probable; (4) Removing LIBOR as an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap; (5) Identifying a Secured Overnight Financing Rate and the Effective Federal Funds Rate as appropriate benchmark interest rates for the qualitative evaluation of the effectiveness of an interest rate swap; (6) Clarifying the definition of reference rate, as it is used in Statement 53, as amended; and (7) Providing an exception to the lease modifications guidance in Statement 87, as amended, for certain lease contracts that are amended solely to replace an IBOR as the rate upon which variable payments depend.

In October 2021, the GASB issued Statement No. 98 – *The Annual Comprehensive Financial Report*. This Statement establishes the term annual comprehensive financial report and its acronym ACFR. That new term and acronym replace instances of comprehensive annual financial report and its acronym in generally accepted accounting principles for state and local governments.

This Statement was developed in response to concerns raised by stakeholders that the common pronunciation of the acronym for comprehensive annual financial report sounds like a profoundly objectionable racial slur.

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.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

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

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

2. Uncertainty

The COVID-19 outbreak in the United States has caused business disruption through mandated and voluntary closings of businesses. While the disruption is currently expected to be temporary, there is considerable uncertainty around the duration of the closings. However, the related financial impact on District and the duration cannot be estimated at this time.

3. 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.

4. Investments and Investment Policy

The District has adopted an investment policy directing the Treasurer to invest funds in investments in accordance with the 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.

5. 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.

6. 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.

7. Prepaid Expenses

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

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

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

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

8. Capital Assets

Capital assets are recorded in the government-wide financial statements. Included in capital assets are equipment, and access road improvements. District policy is to capitalize *all* equipment, and access road improvements. 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:

- Equipment 5 years
- Access road improvements 20 years

9. 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.

10. Fund Balance

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

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

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

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

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

10. Fund Balance, continued

- **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.

11. 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 July 1, of each year and adopt a final budget no later than September 15 of each year. Budget revisions are adopted as required in consideration to unanticipated revenues or expenditures.

12. Reclassification

The District has reclassified certain prior year information to conform with current year presentations.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

(2) Cash and Cash Equivalents

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

	2022	2021
Cash and cash equivalents	\$ 11,812,271	12,016,521

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

	2022	2021
Deposits held with financial institutions	\$ 193,407	235,998
Investments	11,618,864	11,780,523
Total	\$ 11,812,271	12,016,521

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

	2022	2021
Deposits held with Local Agency Investment Fund (LAIF)	311 days	291 days
Deposits held with San Diego County Pooled Investment Fund (SCPIF)	551 days	614 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, 2022 and 2021

(2) Cash and Cash Equivalents, continued

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

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

At June 30, 2021, 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)	\$ 900,125	900,125
San Diego County Pooled Investment Fund (SCPIF)	4,969,110	4,969,110
California Asset Management Program (CAMP)	245,035	245,035
CB&T Trust Wealth Management	5,666,253	5,666,253
Total	\$ 11,780,523	11,780,523

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, 2022, were as follows:

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

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

(2) Cash and Cash Equivalents, continued

Credit ratings of investments as of June 30, 2021, 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)	\$ 900,125	N/A	900,125
San Diego County Pooled Investment Fund (SDCPIF)	4,969,110	N/A	4,969,110
California Asset Management Program (CAMP)	245,035	N/A	245,035
CB&T Trust Wealth Management	5,666,253	N/A	5,666,253
Total	\$ 11,780,523		11,780,523

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, 2022 and 2021.

Investment in State Investment Pool

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

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

San Diego County Pooled Investment Fund (SDCPIF)

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

JPA Pool

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

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

(2) Cash and Cash Equivalents, continued

Fair Value Measurements

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

Investments at June 30, 2022

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

Investments at June 30, 2021

<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)	\$ 900,125	900,125	-	-
San Diego County Pooled Investment Fund (SCPIF)	4,969,110	4,969,110	-	-
California Asset Management Program (CAMP)	245,035	245,035	-	-
CB&T Trust Wealth Management	5,666,253	5,666,253	-	-
Total	\$ 11,780,523	11,780,523	-	-

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

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

	<u>2022</u>	<u>2021</u>
District fees collected by the City of Vista on behalf of the District for fiscal year 2021/22	\$ 28,569	31,568
Less: Payments received through 06/30/22	(22,628)	(17,317)
Balance due from the City of Vista	<u>5,941</u>	<u>14,251</u>
Fire protection and emergency medical services	3,677,288	3,449,800
Less: Payments remitted through 06/30/22	(3,677,288)	(3,449,800)
Balance due from the City of Vista	<u>-</u>	<u>-</u>
Net due from the City of Vista	<u>\$ 5,941</u>	<u>14,251</u>

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

(4) Capital Assets

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

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

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

Changes in capital assets for the 2021 fiscal year were as follows:

	<u>Balance 2020</u>	<u>Additions</u>	<u>Deletions/ Transfers</u>	<u>Balance 2021</u>
Non-depreciable assets:				
Land	\$ 40,000	-	-	40,000
Total non-depreciable assets	<u>40,000</u>	<u>-</u>	<u>-</u>	<u>40,000</u>
Depreciable assets:				
Access road improvements	341,768	18,200	-	359,968
Equipment	5,664	2,788	-	8,452
Signage	8,375	344	-	8,719
Total depreciable assets	<u>355,807</u>	<u>21,332</u>	<u>-</u>	<u>377,139</u>
Accumulated depreciation:				
Access road improvements	(182,130)	(17,619)	-	(199,749)
Equipment	(1,678)	(1,383)	-	(3,061)
Signage	(7,952)	(76)	-	(8,028)
Total accumulated depreciation	<u>(191,760)</u>	<u>(19,078)</u>	<u>-</u>	<u>(210,838)</u>
Total depreciable assets, net	<u>164,047</u>	<u>2,254</u>	<u>-</u>	<u>166,301</u>
Total capital assets, net	<u>\$ 204,047</u>			<u>206,301</u>

Major capital asset additions during the year included \$18,200 in access road improvements and \$2,788 in equipment.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

(5) Net Position

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

	2022	2021
Investment in capital assets:		
Capital assets, net	\$ 194,556	206,301
Total investment in capital assets	194,556	206,301
Unrestricted net position:		
Non-spendable net position:		
Prepaid expenses	2,500	2,629
Total non-spendable net position	2,500	2,629
Spendable net position:		
Unrestricted:		
Designated for fire mitigation services	104,018	96,728
Unrestricted	11,618,498	11,843,542
Total spendable net position	11,722,516	11,940,270
Total unrestricted net position	11,725,016	11,942,899
Total net position	\$ 11,919,572	12,149,200

Unrestricted Net Position – Operating Reserves

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 operating reserve of \$4.5 million may be adjusted by the Board of Directors from time to time, as necessary to fund both operations and capital improvement projects.

At June 30, reserve balances were as follows:

Description	2022	2021
Operating reserve for natural disasters	\$ 4,500,000	4,500,000
Unreserved portion of unrestricted net position	7,225,016	7,442,899
Total unrestricted net position	\$ 11,725,016	11,942,899

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

(6) Fund Balance

Fund balances are presented in the following categories: non-spendable, restricted, committed, assigned, and unassigned (See Note 1.D.10 for a description of these categories).

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

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

Fund balance classifications as of June 30, 2021 are as follows:

<u>Description</u>	<u>General Fund</u>	<u>Fire Mitigation Fund</u>	<u>Total Governmental Funds</u>
Non-spendable:			
Prepaid expenses	\$ 2,629	-	2,629
Total non-spendable	<u>2,629</u>	<u>-</u>	<u>2,629</u>
Assigned:			
Designated for fire protection services	-	96,728	96,728
Total assigned	<u>-</u>	<u>96,728</u>	<u>96,728</u>
Unassigned	<u>11,843,542</u>	<u>-</u>	<u>11,843,542</u>
Total unassigned	<u>11,843,542</u>	<u>-</u>	<u>11,843,542</u>
Total fund balance	<u>\$ 11,846,171</u>	<u>96,728</u>	<u>11,942,899</u>

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

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

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to June 30, 2022, that have effective dates that may impact future financial presentations.

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

Governmental Accounting Standards Board Statement No. 91

In May 2019, the GASB issued Statement No. 91 – *Conduit Debt Obligations*. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2020; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged.

Governmental Accounting Standards Board Statement No. 94

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

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

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

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

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

Governmental Accounting Standards Board Statement No. 96

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

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

Governmental Accounting Standards Board Statement No. 97

In June 2020, the GASB issued Statement No. 97 – *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans—an amendment of GASB Statements No. 41 and No. 84, and a supersession of GASB Statement No. 32*. The primary objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

The requirements of this Statement that (1) exempt primary governments that perform the duties that a governing board typically performs from treating the absence of a governing board the same as the appointment of a voting majority of a governing board in determining whether they are financially accountable for defined contribution pension plans, defined contribution OPEB plans, or other employee benefit plans and (2) limit the applicability of the financial burden criterion in paragraph 7 of Statement 84 to defined benefit pension plans and defined benefit OPEB plans that are administered through trusts that meet the criteria in paragraph 3 of Statement 67 or paragraph 3 of Statement 74, respectively, are effective immediately. The requirements of this Statement that are related to the accounting and financial reporting for Section 457 plans are effective for fiscal years beginning after June 15, 2021. For purposes of determining whether a primary government is financially accountable for a potential component unit, the requirements of this Statement that provide that for all other arrangements, the absence of a governing board be treated the same as the appointment of a voting majority of a governing board if the primary government performs the duties that a governing board typically would perform, are effective for reporting periods beginning after June 15, 2021. Earlier application of those requirements is encouraged and permitted by requirement as specified within this Statement. The Board considered the effective dates for the requirements of this Statement in light of the COVID-19 pandemic and in concert with Statement No. 95, Postponement of the Effective Dates of Certain Authoritative Guidance.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

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

Governmental Accounting Standards Board Statement No. 99

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

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

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

Governmental Accounting Standards Board Statement No. 100

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

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

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

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

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Years Ended June 30, 2022 and 2021

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

Governmental Accounting Standards Board Statement No. 101

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

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

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

(8) 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.

(9) Subsequent Events

Events occurring after June 30, 2022, have been evaluated for possible adjustment to the financial statements or disclosure as of November 9, 2022, which is the date the financial statements were available to be issued.

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.

Except for the above, the District is not aware of any subsequent events that would require recognition or disclosure in the financial statements.

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Required Supplementary Information

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

	<u>Adopted Original Budget</u>	<u>Board Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
Expenditures/Expenses:					
Fire protection services	\$ 3,395,000	-	3,395,000	3,602,393	(207,393)
General and administrative	408,511	-	408,511	251,725	156,786
Capital outlay	<u>75,000</u>	<u>-</u>	<u>75,000</u>	<u>7,946</u>	<u>67,054</u>
Total expenditures/expenses	<u>3,878,511</u>	<u>-</u>	<u>3,878,511</u>	<u>3,862,064</u>	<u>16,447</u>
Program revenues:					
Charges for services – ambulance fees	<u>18,000</u>	<u>-</u>	<u>18,000</u>	<u>28,569</u>	<u>10,569</u>
Total program revenues	<u>18,000</u>	<u>-</u>	<u>18,000</u>	<u>28,569</u>	<u>10,569</u>
General revenues:					
Property taxes	3,800,000	-	3,800,000	3,938,428	138,428
Interest earnings	99,500	-	99,500	88,485	(11,015)
Unrealized loss on investments	-	-	-	(418,740)	(418,740)
Other non-operating revenues, net	<u>-</u>	<u>-</u>	<u>-</u>	<u>149</u>	<u>149</u>
Total general revenues	<u>3,899,500</u>	<u>-</u>	<u>3,899,500</u>	<u>3,608,322</u>	<u>(291,178)</u>
Total revenues	<u>3,917,500</u>	<u>-</u>	<u>3,917,500</u>	<u>3,636,891</u>	<u>(280,609)</u>
Excess of revenues over (under) expenditures	<u>38,989</u>	<u>-</u>	<u>38,989</u>	<u>(225,173)</u>	<u>(264,162)</u>
Net change in fund balance	38,989	-	38,989	(225,173)	<u>(264,162)</u>
Fund balance – beginning of year	<u>11,991,903</u>	<u>-</u>	<u>11,913,135</u>	<u>11,846,171</u>	
Fund balance – end of year	<u>\$ 12,030,892</u>	<u>-</u>	<u>11,952,124</u>	<u>11,620,998</u>	

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

	<u>Adopted Original Budget</u>	<u>Board Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
Expenditures/Expenses:					
Fire protection services	\$ 70,000	-	70,000	74,895	(4,895)
Total expenditures/expenses	<u>70,000</u>	<u>-</u>	<u>70,000</u>	<u>74,895</u>	<u>(4,895)</u>
Program revenues:					
Charges for services – fire mitigation fees	52,000	-	52,000	83,217	31,217
Total program revenues	<u>52,000</u>	<u>-</u>	<u>52,000</u>	<u>83,217</u>	<u>31,217</u>
General revenues:					
Interest earnings	500	-	500	526	26
Unrealized loss on investments	-	-	-	(1,558)	(1,558)
Total general revenues	<u>500</u>	<u>-</u>	<u>500</u>	<u>(1,032)</u>	<u>(1,532)</u>
Total revenues	<u>52,500</u>	<u>-</u>	<u>52,500</u>	<u>82,185</u>	<u>29,685</u>
Excess of revenues over (under) expenditures	<u>(17,500)</u>	<u>-</u>	<u>(17,500)</u>	<u>7,290</u>	<u>24,790</u>
Net change in fund balance	<u>(17,500)</u>	<u>-</u>	<u>(17,500)</u>	<u>7,290</u>	<u>24,790</u>
Fund balance – beginning of year	<u>(17,800)</u>	<u>9,670</u>	<u>(8,130)</u>	<u>96,728</u>	
Fund balance – end of year	<u>\$ (35,300)</u>	<u>9,670</u>	<u>(25,630)</u>	<u>104,018</u>	

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

(1) Budgets and Budgetary Data

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

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

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

**Vista Fire Protection District
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2021**

	<u>Adopted Original Budget</u>	<u>Board Approved Changes</u>	<u>Revised Budget</u>	<u>Actual Budgetary Basis</u>	<u>Variance Positive (Negative)</u>
Expenditures/Expenses:					
Fire protection services	\$ 3,310,000	(165,000)	3,145,000	3,449,800	(304,800)
General and administrative	235,841	60,698	296,539	162,182	134,357
Capital outlay	-	-	-	21,331	(21,331)
Total expenditures/expenses	<u>3,545,841</u>	<u>(104,302)</u>	<u>3,441,539</u>	<u>3,633,313</u>	<u>(191,774)</u>
Program revenues:					
Charges for services – ambulance fees	39,000	5,000	44,000	31,568	(12,432)
Total program revenues	<u>39,000</u>	<u>5,000</u>	<u>44,000</u>	<u>31,568</u>	<u>(12,432)</u>
General revenues:					
Property taxes	3,700,000	(200,000)	3,500,000	3,733,704	233,704
Interest earnings	137,200	11,930	149,130	110,394	(38,736)
Unrealized loss on investments	-	-	-	(57,597)	(57,597)
Other non-operating expenses, net	-	-	-	(129)	(129)
Total general revenues	<u>3,837,200</u>	<u>(188,070)</u>	<u>3,649,130</u>	<u>3,786,372</u>	<u>137,242</u>
Total revenues	<u>3,876,200</u>	<u>(183,070)</u>	<u>3,693,130</u>	<u>3,817,940</u>	<u>124,810</u>
Excess of revenues over (under) expenditures	<u>330,359</u>	<u>(78,768)</u>	<u>251,591</u>	<u>184,627</u>	<u>(66,964)</u>
Net change in fund balance	330,359	(78,768)	251,591	184,627	<u>(66,964)</u>
Fund balance – beginning of year	<u>11,661,544</u>	<u>-</u>	<u>11,661,544</u>	<u>11,661,544</u>	
Fund balance – end of year	<u>\$ 11,991,903</u>	<u>(78,768)</u>	<u>11,913,135</u>	<u>11,846,171</u>	

Vista Fire Protection District
Budgetary Comparison Schedule – Fire Mitigation Fund
For the Fiscal Year Ended June 30, 2021

	<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	\$ 68,600	(3,600)	65,000	-	65,000
Total expenditures/expenses	<u>68,600</u>	<u>(3,600)</u>	<u>65,000</u>	<u>-</u>	<u>65,000</u>
Program revenues:					
Charges for services – fire mitigation fund	50,000	6,000	56,000	40,374	(15,626)
Total program revenues	<u>50,000</u>	<u>6,000</u>	<u>56,000</u>	<u>40,374</u>	<u>(15,626)</u>
General revenues:					
Interest earnings	800	70	870	-	(870)
Total general revenues	<u>800</u>	<u>70</u>	<u>870</u>	<u>-</u>	<u>(870)</u>
Total revenues	<u>50,800</u>	<u>6,070</u>	<u>56,870</u>	<u>40,374</u>	<u>(16,496)</u>
Excess of revenues over (under) expenditures	<u>(17,800)</u>	<u>9,670</u>	<u>(8,130)</u>	<u>40,374</u>	<u>48,504</u>
Net change in fund balance	<u>(17,800)</u>	<u>9,670</u>	<u>(8,130)</u>	<u>40,374</u>	<u>48,504</u>
Fund balance – beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>56,354</u>	
Fund balance – end of year	<u>\$ (17,800)</u>	<u>9,670</u>	<u>(8,130)</u>	<u>96,728</u>	

Vista Fire Protection District
Notes to Budgetary Comparison Schedules
For the Fiscal Year Ended June 30, 2021

(1) Budgets and Budgetary Data

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

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

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

Report on Compliance and Internal Controls

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

Board of Directors
Vista Fire Protection District
Vista, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Vista Fire Protection District (District) as of and for the years ended June 30, 2022 and 2021, 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 9, 2022.

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.

Fedak & Brown LLP

Cypress, California

November 9, 2022

STAFF REPORT

22-17

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: OFFICE SPACE LEASE
DATE: NOVEMBER 4, 2022



RECOMMENDATION

Ratify the sublease with SmartSpace and Karlena Rannals DBA Vista Fire Protection District for the monthly rental of \$800 per month.

BACKGROUND

The Administrative Manager requested in September to be placed on a waitlist for an available office to sublease at SmartSpace. She was contacted on Wednesday, October 19 of an available office as of November 1, 2022. She requested 48 hours to respond.

She immediately contacted Director Elliott, who in turn conferred with President Fougner. At the September and October board meetings, a request was made to the City of Vista Fire Chief to ask if the City had any space for lease. After follow-up by Director Elliott to Chief Vander Pol, he was informed that the City did not have anything available at this time. Since time was of the essence, the Administrative Manager was informed to proceed with the securing a lease, as President Fougner did not wish to call a special meeting for the one matter. SmartSpace was notified of the District's desire to lease the space on Friday, October 21.

The Administrative Manager completed the lease application on Friday, October 21, and received approval on Monday, October 24. When the lease was generated through DocuSign in which she sent to Director Elliott for review and concurrence, she was given the direction to move forward. Once the lease was signed, there was a need to pay the monthly space rent and security deposit. Since the Administrative Manager does not have access to the District's banking information, she personally paid the balance due of \$1,600 + a \$2.95 bank fee. This will be changed for future rent payments.

She also contacted the insurance broker to inform him of the impending location change, and she has confirmed with him that there will not be an increase in premiums with the change in location.

CURRENT SITUATION

The following are highlights of the lease:

1. Month to month lease for \$800, includes, utilities, internet, phone, mailbox, janitorial services, and 15 hours per month use of conference rooms
2. Can terminate sub lease with 30 days written notice

The Administrative Manager took possession of the office on November 1 and will need to order a desk, and other minimal resources to operate, costs to be determined.

SMARTSPACE

PRIVATE OFFICE – GENIUS PACKAGE

SUBLEASE

1. Basic Provisions ("Basic Provisions")

1.1 Parties: This Sublease ("Sublease"), dated **OCTOBER 24, 2022** for reference purposes only is made by and between **Workspace Evolution 2 LLC DBA SMARTSPACE VISTA** ("Sublessor") and **Karlena Rannals DBA Vista Fire Protection District** ("Sublessee").

1.2 Premises: 450 S. MELROSE DR., **Suite 105**, VISTA, CA, 92081

1.3 Rent: Base Rent shall be **\$800.00** per month and due on the first (1st) day of the month. **Rents received after the fifth (5th) day of the month shall include a late fee of ten percent (10%) of the total amount due. Rents not received by the seventh (7th) day of the month shall result in default and services will be terminated.**

1.4 Security Deposit: **\$800.00** ("Security Deposit"). Sublessor may utilize the security deposit for rental, cleaning, and other damages to the premises in excess of ordinary wear and tear. Further, Sublessor may hold and apply the security deposit to rental damages awardable for breach of sublease, or any other lawful debt owed by Sublessee to Sublessor. Sublessee waives any restrictive provision on the use of the security deposit, including but not limited to the provisions of California Civil Code 1950.7.

1.5 Term: **Month to Month Sublease commencing NOVEMBER 1, 2022.**
To terminate this agreement, Sublessee must provide thirty (30) days written notice.

1.6 First Month's Rent and Security Deposit Paid Upon Signed Execution of Sublease: **\$1600.00.**

2. Use. The use of the premises shall be for **general office use.**

2.1 **Use/Occupancy** Sublessee shall use and occupy the Premises only for the Agreed Use, and for no other purpose. Sublessee shall not use or permit the use of the Premises in a manner that is unlawful, creates damage, waste or a nuisance, or that disturbs owners and/or occupants of, or causes damage to neighboring properties. Sublessee agrees to comply with the "Rule and Regulations attached hereto as Exhibit "A". **Occupancy of the Suite shall include no more than 1 desk(s)/workstation(s).**

2.2 Inspection; Compliance. Sublessor and agents shall have the right to enter into Premises at any time, in the case of an emergency, and otherwise at reasonable times, for the purpose of inspecting the condition of the Premises and for verifying compliance by Sublessee with this Sublease or to perform maintenance or repair.

3. Rent.

3.1 Rent Defined. All monetary obligations of Sublessee to Sublessor under the terms of this Sublease (except for the Security Deposit) are deemed to be rent ("Rent").

4. Insurance, Indemnity.

4.1 Indemnity. Except for Sublessor's gross negligence or willful misconduct, Sublessee shall indemnify, protect, defend and hold harmless the Premises, Sublessor and its agents, Sublessor's master or ground Sublessor, partners and Lenders, from and against any and all claims, loss of rents and/or damages, liens, judgments, penalties, attorneys' and consultants' fees, expenses and/or liabilities arising out of, involving, or in connection with, the use and/or occupancy of the Premises by Sublessee. If any action or proceeding is brought against Sublessor by reason of any of the foregoing matters, Sublessee shall upon notice defend the same at Sublessee's expense by counsel reasonably satisfactory to Sublessor and Sublessor shall cooperate with Sublessee in such defense. Sublessor need not have first paid any such claim in order to be defended or indemnified.

4.2 Exemption of Sublessor from Liability. Sublessor shall not be liable for injury or damage to the person or goods, wares, merchandise or other property of Sublessee, Sublessee's employees, contractors, invitees, customers, or any other person in or about the Premises, whether such damage or injury is caused by or results from fire, steam, electricity, gas, water or rain, or from the breakage, leakage, obstruction or other defects of pipes, fire sprinklers, wires, appliances, plumbing, HVAC or lighting fixtures, or from any other cause, whether the said injury or damage results from conditions arising upon the Premises or upon other portions of the Building of which the Premises are a part, or from other sources or places. Sublessor shall not be liable for any damages arising from any act or neglect of any other tenant of Sublessor. Notwithstanding Sublessor's negligence or breach of this Sublease, Sublessor shall under no circumstances be liable for injury to Sublessee's business or for any loss of income or profit therefrom. The foregoing exemptions shall not apply to the intentional tortious acts of Sublessor or Sublessor's gross negligence.

Initials KR

Initials JR

4.3 Sublessor Discretion to Terminate Lease. Notwithstanding any other contrary provision of this Sublease, if in the reasonable opinion of Sublessor the premises have been destroyed by fire, earthquake, natural disaster or other cause, not attributable to the gross negligence or intentional misconduct of either party, so that it is impractical or inadvisable to restore or repair the same, then this Sublease shall terminate, and each party shall be released from the obligations thereof, effective as of the date of such destruction. In the event of such destruction, and notice thereof to Sublessor, Sublessor will thereupon provide notice to Sublessee within 30 days of Sublessor's election to terminate the Sublease.

5. Personal Property Taxes. Sublessee shall pay, prior to delinquency, all taxes assessed against and levied upon Sublessee owned alterations, utility installations, trade fixtures, furnishings, equipment and all personal property of Sublessee. When possible, Sublessee shall cause such property to be assessed and billed separately from the real property of Sublessor. If any of Sublessee's said personal property shall be assessed with Sublessor's real property, Sublessee shall pay Sublessor the taxes attributable to Sublessee's property within ten (10) days after receipt of a written statement.

6. Utilities. Sublessor, to the best of Sublessor's ability, shall ensure the proper operation and availability of all existing mechanical, electrical, plumbing and HVAC systems as of the date of delivery to Tenant. Sublessor shall pay for all water, gas, heat, light, power, telephone, trash disposal and other utilities and services supplied to the Premises, together with any taxes thereon.

7. Severability. The invalidity of any provision of this Sublease, as determined by a court of competent jurisdiction, shall in no way affect the validity of any other provision hereof.

8. Days. Unless otherwise specifically indicated to the contrary, the word "days" as used in this Lease shall mean and refer to calendar days.

9. Attorneys' Fees. If any Party brings an action or proceeding involving the Premises to enforce the terms hereof or to declare rights hereunder, the Prevailing Party (as hereafter defined) in any such proceeding, action, or appeal thereon, shall be entitled to reasonable attorneys' fees. Such fees may be awarded in the same suit or recovered in a separate suit, whether or not such action or proceeding is pursued to decision or judgment. The term, "Prevailing Party" shall include, without limitation, a Party who substantially obtains or defeats the relief sought, as the case may be, whether by compromise, settlement, judgment, or the abandonment by the other Party of its claim or defense. The attorneys' fees award shall not be computed in accordance with any court fee schedule but shall be such as to fully reimburse all attorneys' fees reasonably incurred. In addition, Sublessor shall be entitled to attorneys' fees, costs and expenses incurred in the preparation and service of notices of Default and consultations in connection therewith, whether or not a legal action is subsequently commenced in connection with such Default or resulting Breach. A minimal reasonable fee is acknowledged to be \$500.00. Such amount may be demanded by Sublessor, whenever the same is incurred, as additional rental due and owing.

10. Notices and Default

10.1 Notice Requirements. All notices required or permitted by this Sublease shall be in writing and may be delivered in person (by hand or by courier) or may be sent by regular, certified or registered mail or U.S. Postal Service Express Mail, with postage prepaid, or by facsimile transmission, and shall be deemed sufficiently given if served in a manner specified by law. The addresses noted adjacent to a Party's signature on this Lease shall be that Party's address for delivery or mailing of notices. Either Party may by written notice to the other specify a different address for notice, except that upon Sublessee's taking possession of the Premises, the Premises shall constitute Sublessee's address for notice. A copy of all notices to Sublessor shall be concurrently transmitted to such party or parties at such addresses as Sublessor may from time to time hereafter designate in writing.

11. Waivers. No waiver by Sublessor of the Default or Breach of any term, covenant or condition hereof by Lessee, shall be deemed a waiver of any other term, covenant or condition hereof, or of any subsequent Default or Breach by Sublessee of the same or of any other term, covenant or condition hereof. Sublessor's consent to, or approval of, any act shall not be deemed to render unnecessary the obtaining of Sublessor's consent to, or approval of, any subsequent or similar act by Sublessee, or be construed as the basis of an estoppel to enforce the provision or provisions of this Sublease requiring such consent. The acceptance of Rent by Sublessor shall not be a waiver of any Default or Breach by Sublessee. Any payment by Sublessee may be accepted by Lessor on account of moneys or damages due Sublessor, notwithstanding any qualifying statements or conditions made by Sublessee in connection therewith, which such statements and/or conditions shall be of no force or effect whatsoever unless specifically agreed to in writing by Sublessor at or before the time of deposit of such payment.

12. Binding Effect; Choice of Law. This Sublease shall be binding upon the parties, their personal representatives, successors and assigns and be governed by the laws of the State in which the Premises are located. Any litigation between the Parties hereto concerning this Sublease shall be initiated in the county in which the Premises are located.

13. Sublessor's Access; Showing Premises; Repairs. Sublessor and Sublessor's agents shall have the right to enter the Premises at any time, in the case of an emergency, and otherwise at reasonable times for the purpose of showing the same to prospective purchasers, lenders, or lessees, and making such alterations, repairs, improvements or additions to the Premises as Sublessor may deem necessary. All such activities shall be without abatement of rent or liability to Sublessee.

Initials ER

Initials JB

SMARTSPACE

Exhibit "A"

SECURITY / CLOSING PROTOCOL

The safety and security of our tenants and the premises is our top priority. It is important to make all tenants feel comfortable and safe while working in the building. This requires a collective effort. **All tenants must cooperate with building procedures in order to maintain the highest level of security.**

1. **ACCESS AND ALARM.** The first floor and second floor are on different alarm monitoring systems and require separate security systems to protect the building and art gallery. Sublessee only has access to the floor in which Sublessee is officed.

IMPORTANT! If alarm is triggered during entry, it is Sublessee's responsibility to contact the Alarm Company immediately in order to report false alarm and stop police dispatch, even if Sublessee has de-activated the alarm siren.

If Sublessee does not make contact with the Alarm Company and report the false alarm, **Sublessee is held liable for all Police dispatch charges, City fines and Building Manager fees.**

The alarm monitoring company telephone number is posted on the alarm panel. The Building Manager emergency off hours number is also labeled on the alarm panel in case of emergency.

Sublessee must keep all exterior and interior doors locked at all times.

After hours, all tenants must exit from the front lobby entrances only. All side entrance exits will trigger alarm after hours and holidays.

Elevator will be locked and non-operational after normal business hours, weekends and holidays.

Sublessee is responsible and liable for all of its staff and clientele. Sublessee is required to properly train on all security policies and procedures all staff and business partners.

2. **KEYS.** Sublessee will be issued 2 fob(s) & 2 suite key(s). Additional keys are available at additional fees. If keys are lost or stolen reissuing fees apply. Sublessee is responsible to report lost or stolen keys and fob(s) immediately.

3. **CLOSING.** Sublessee is required to check that all doors are locked, and lights are turned off before departing the premises.

For security purposes Sublessor reserves the right to revise the Security/Closing Protocol. Sublessee will be notified prior to any changes.

SUBLESSOR: **Workspace Evolution 2, LLC DBA SmartSpace Vista**

By: Joe Bonin
Joe Bonin, Managing Member

10/25/2022
Date

SUBLESSEE: **Karlana Rannals DBA Vista Fire Protection District**

By: Karlana Rannals
Karlana Rannals

10/24/2022
Date

SMARTSPACE

Exhibit "B"

RULES AND REGULATIONS

1. HOURS OF OPERATION: SmartSpace Vista front desk hours are Monday through Friday, 9:00am – 5:00pm but will be closed during the lunch hour of 12-1pm. The building is accessible 24 hours a day. Hours of operation are subject to change with notice from Sublessor.

Closed Holidays: The building may be closed additional holidays or special events.

- | | |
|----------------------------------|--|
| 1. <i>New Year's Day</i> | 6. <i>Labor Day</i> |
| 2. <i>Martin Luther King Day</i> | 7. <i>Thanksgiving</i> |
| 3. <i>President's Day</i> | 8. <i>The day after Thanksgiving</i> |
| 4. <i>4th of July</i> | 9. <i>Christmas</i> |
| 5. <i>Memorial Day</i> | 10. <i>The day after or before Christmas</i> |

2. RECEPTIONIST:

A receptionist will be on duty between 9am and 5pm except for the lunch hour of 12-1pm to receive Sublessees, visitors, mail, messages and deliveries and answer telephone calls.

3. TELEPHONE SERVICE:

Lease includes (1) one compatible Polycom VOIP telephone handset and one (1) direct dial number programmed to existing available jack. Includes dedicated telephone number, local and long-distance service. 411 Calls are *\$1.25/call (*subject to change) and are billed monthly. Additional handsets, telephone numbers, jacks, and programing are available but subject to charge. Sublessee's expense.

4. INTERNET AND COMPUTER SERVICE:

Wi-Fi wireless internet is available with pass code provided by Sublessor. Cat 5 Internet Connection provided to available jack(s) in suite.

Sublessee is the authorized user and is responsible for all set up of its internet users including clients, visitors and staff equipment. Users of the Internet connection are responsible for adherence to any copyright, licensing, and all other applicable Federal and State laws and regulations. Sublessor assumes no responsibility for any damages, direct or indirect, arising from use of the Internet. Sublessor makes no warranties of any kind, whether expressed or implied, for the Internet service provided. Specific sites on the Internet may be unavailable due to technical reasons beyond local control.

Sublessor's staff or IT technicians are not available to assist individuals with downloading or with configuring or operating their own equipment.

While Sublessor's network administration desires to provide a reasonable level of privacy, users should be aware that the data they create on the systems remains the property of Sublessor. Because of the need to protect Sublessor's network, management cannot guarantee the confidentiality of information stored on any network device connecting to Sublessor's telephone and internet network.

5. UTILITIES:

Normal utilities will be provided during business hours. Tenants are requested to conserve energy by turning off lights and other electrical devices when not in use. Failure to do so after notification will result in additional fees to tenant or lease termination. **To maintain a comfortable temperature in all offices the thermostat setting should not be changed except by building management.**

6. JANITORIAL:

Office janitorial services will be provided to each office and the building approximately twice each week. Such services include; emptying trash bins, dusting and vacuuming. Services are subject to change. Janitorial requires written permission to allow janitors access to private suite before cleaning service can begin.

I/we; X grant permission; _____ decline; janitorial access to my space

X Karlena Rannals

Written request is required to terminate janitorial service access to suite.

Initials kr

Initials JB

7. MAIL SERVICE:

Incoming mail and packages will be received and distributed to designated mail boxes. Mail shall be picked up regularly so as not to accrue. Two (2) months after the expiration, cancellation, or termination of the Agreement, Sublessor may: a) refuse any mail or package addressed to Sublessee and delivered to Sublessor; and/or b) destroy any of Sublessee’s mail or packages remaining with Sublessor at such time.

8. PHOTOCOPYING:

The photocopy machine is available for use at any time on a first come first serve basis. Copies will be charged at the posted rates in copy room. Tenants whose package includes access to photocopier will receive a copy code. Copy charges will be billed monthly.

9. CONFERENCE ROOM:

Tenants are allotted a maximum of 15 hours per month during the normal business hours (8am-5pm, M-F). Conference room use after hours and on weekends does not apply to the 15 hours total. Additional hourly use can be purchased at \$30 per hour for overage use. **Conference room use over 2 hours at one time needs to be requested and approved in advance through the front desk.** Use of conference room is provided on a time available basis by reservation only. Conference room schedule is located online www.smartspacesd.com. Please check the schedule before use or arranging meetings. **No drop-in use is allowed.**

10. FACSIMILE (FAX): Sublessor can provide sublessee with a fax number either through email to fax for a monthly charge to Sublessee or a dedicated fax line for a one-time set-up fee and monthly charge to Sublessee.

11. PARKING:

Parking is permitted for day use only.

12. PICTURES/FIXTURES

Tenants are requested to use small nails rather than adhesive picture hangers. Please obtain approval from management before using bolts or larger nails or screws. Tenants are not permitted to put up double stick tapes or other permanent adhesives, wallpaper or repaint.

13. SIGNAGE AND DOORS:

Sublessor will provide tenant’s business name on plate designated with suite number next to or on suite door. Vinyl business logo decal signage is permissible on glass doors or side light windows only and must be completed by SmartSpace approved vendor. The logo decal is Sublessee’s expense. The decal design must meet sign criteria and requires Sublessor’s approval before installation. Privacy frosting is permissible and must be completed by SmartSpace approved vendor. The coordination and cost to frost door is at the Sublessee’s expense unless otherwise noted in lease. Nothing is to be screwed, nailed, glued, taped or adhered to wood doors at any time.

14. SMOKING:

Smoking is only permitted in the designated area. Cigarette butts are to be fully extinguished and placed in receptacle not on the ground or flicked into landscape. No smoking is permitted inside of the building or on any other part of the premises at any time.

SUBLESSOR: **Workspace Evolution 2, LLC DBA SmartSpace Vista**

By: Joe Bonin
Joe Bonin, Managing Member

10/25/2022
Date

SUBLESSEE: **Karlana Rannals DBA Vista Fire Protection District**

By: Karlana Rannals
Karlana Rannals

10/24/2022
Date

SMARTSPACE

Exhibit "C" MAILBOX TERMS AND CONDITIONS

1. This Mailbox Service Agreement ("Agreement") is made and entered into by the Sublessee for the use of and services related to a mailbox ("Mailbox") under the terms set forth herein.

2. Sublessee agrees that Sublessee will not use the premises, or any other services provided by the Sublessor for any unlawful, illegitimate, or fraudulent purpose, or for any purpose prohibited by U.S. postal regulations. Sublessee further agrees that any use of the Mailbox shall be in conformity with all applicable federal, state, and local laws. Each individual or entity must complete a separate United States Postal Service Form 1583 ("Form 1583") to be authorized to receive mail or packages at the Mailbox.

3. This Agreement and Form 1583 shall remain confidential, except that this Agreement and Form 1583, including Sublessee's name, address, and e-mail address, may be disclosed upon written request of any law enforcement or other governmental agency, or when legally mandated. Upon request, Sublessee agrees to complete all necessary documents, including Form 1583 and any required acknowledgment form relating to service of process. Sublessee further agrees to sign a revised version of this Agreement and Form 1583 whenever any information required on this Agreement or Form 1583 changes.

4. Possession of the Mailbox key shall be considered valid evidence that the possessor is duly authorized to remove any contents from the Mailbox. In the event of death or incapacity of Sublessee, the Sublessor will require the appropriate documents from the Probate Court, the executor of the estate, the trustee or other similar person or entity before releasing mail or packages to a requesting party.

5. Sublessee agrees to pay an initial set-up fee of \$0.00 (which includes a mailbox key fee and other fees associated with opening a mailbox) and/or a door key fee of (which includes an exterior door key fee and other fees associated with 24-hour access if 24 hours access is part of this agreement) as well as applicable monthly service fees and any applicable sales, use, or other taxes. Mailbox service fees are all due and payable in advance and Sublessee agrees that Sublessor may withhold mail and packages from Sublessee pending payment. There will be no pro-rations or refunds for cancellation of any service. Sublessee agrees to pay a late fee of 10% if any payment is not received within five (5) days of when due. Mailbox service fees and other related fees stated herein are subject to change. In the event that Sublessee receives an unreasonable volume of mail or packages at the Mailbox according to Sublessor's reasonable judgment, Sublessor may require Sublessee to upgrade to a larger size Mailbox and pay any additional charge. The Sublessor reserves the right to increase the Mailbox service fees in the event that Sublessee adds additional individuals or entities to the names of those individuals or entities authorized to receive mail and packages at the Mailbox pursuant to Form 1583.

6. Sublessee agrees that upon expiration, cancellation, or termination of this Agreement, Sublessee will not file a change of address order with the post office. All mail forwarding is sole responsibility of the Sublessee. Sublessee and Sublessor further agree that upon expiration, cancellation, or termination of this Agreement, Sublessee authorizes Sublessor to accept and destroy any "Unsolicited Mail" (e.g., mail addressed to "occupant," "current resident," or similar designation; or coupons, advertising, or other promotional material) and agree to not forward any mail addressed to Sublessee that is delivered to Sublessor by the United States Postal Service for six (6) months; and may refuse any package addressed to Sublessee delivered by any party other than the United States Postal Service, such as a commercial carrier service. All mail received following the expiration, cancellation, or termination of the agreement will be returned to sender. However, at Sublessee's election, the Sublessor will store the mail or United States Postal Service packages (except for Unsolicited Mail) for up to six (6) months upon Sublessee's payment in advance with a storage fee of \$5.00 per month for the time period in which Sublessor holds the mail or packages. The storage fee must be collected by Sublessor by or prior to the last day of the lease agreement. It is Sublessee's responsibility to make arrangements with Sublessor to identify any mail storage needs prior to the expiration, cancellation, or termination of this Agreement. *Mail storage does not apply to the virtual office tenants and mailbox tenants. All mail forwarding is sole responsibility of Sublessee. All mail received following the expiration, cancellation, or termination of the agreement will be returned to sender.

SUBLESSEE'S INITIALS: **JK**

7. One (1) month (unless the Sublessee is in Default) after the expiration, cancellation, or termination of this Agreement, Sublessor may: a. Refuse any mail or package addressed to Sublessee and delivered to Sublessor. b. Destroy any of Sublessee's mail or packages remaining with Sublessor at such time.

8. Sublessee authorizes Sublessor to complete and file a Shipper's Export Declaration as "agent" on behalf of Sublessee as "principal party in interest" when necessary and to act on behalf of Sublessee as Sublessee's true and lawful agent for purposes of any and all re-mailing, including any re-mailing that requires the filing of a Shipper's Export Declaration by Sublessor (i.e., any export transaction), in accordance with the laws and regulations of the United States. Sublessee further agrees to provide Sublessor with true, accurate, and complete information regarding the contents of any mail or packages to be re-mailed by Sublessor, whether during the term of the Agreement or after termination or cancellation.

9. The term of this Agreement shall be the initial period paid for by Sublessee and any renewal period paid for by Sublessee from time to time. Renewal of this Agreement for additional terms shall be at Sublessor's sole discretion.

10. Sublessee agrees that the Sublessor may terminate or cancel this Agreement for good cause at any time by providing Sublessee with written notice. Good cause shall include but is not limited to: 1) Sublessee abandons the Mailbox; 2) Sublessee uses the Mailbox for unlawful, illegitimate, or fraudulent purposes; 3) Sublessee fails to pay monies owed Sublessor when due; 4) Sublessee receives an unreasonable volume of mail or packages; 5) Sublessee engages in offensive, abusive, or disruptive behavior toward other Sublessee or the Sublessor's employees; and 6) Sublessee violates any provision of this Agreement. Sublessee acknowledges that, for the purpose of determining good cause for termination of this Agreement as provided herein, the actions of any person authorized by Sublessee to use the Mailbox will be attributed to Sublessee.

Initials **JK**

Initials **JB**

11. Any written notice to Sublessee required or permitted under this Agreement shall be deemed delivered twenty-four (24) hours after placement of such notice in Sublessee’s Mailbox or at the time personally delivered to Sublessee. In the event of a termination notice based upon abandonment of the Mailbox, notice shall be deemed delivered (a) on the next day after placing in the hands of a commercial carrier service or the United States Postal Service for next day delivery, or (b) five (5) days after placement in the United States Mail by Certified Mail, Return Receipt Requested, postage pre-paid, and addressed to Sublessee at Sublessee’s address as set forth in Form 1583, or on the date of actual receipt, whichever is earlier.

12. As Sublessee’s authorized agent for receipt of mail, the Sublessor will accept all mail, including registered, insured, and certified items, and, if authorized on Form 1583, restricted mail (i.e., mail where the sender has paid a fee to direct delivery only to an individual addressee or addressee’s authorized agent). Unless prior arrangements have been made, the Sublessor shall only be obligated to accept mail or packages delivered by commercial carrier services, which require a signature from Sublessor as a condition of delivery. Sublessor must accept and sign for all mail and packages upon the request of Sublessor. Packages not picked up within seven (7) days of notification will be subject to a storage fee of \$5.00 per day per package, which must be paid before Sublessee receives the package. In the event Sublessee refuses to accept any mail or package, Sublessor may return the mail or package to the sender and Sublessee will be responsible for any postage or other fees associated with such return. C.O.D. items will be accepted ONLY if prior arrangements have been made and payment in advance is provided to Sublessor. In those states where the Sublessor is required by law to act as Sublessee’s agent for service of process, Sublessee hereby authorizes the Sublessor to act as Sublessee’s agent for service of process, and this authorization shall remain in effect for as long as this Agreement is in effect, or as long as required by state law, whichever is later. The Sublessor agrees to follow its standard procedures for the timely placement of mail received and addressed to Sublessee into Sublessee’s Mailbox, and Sublessee hereby releases and agrees to protect, indemnify, defend, and hold harmless the Sublessor from any and all liability that may arise at any time in connection with the Sublessor’s actions or status as Sublessee’s agent for service of process.

13. Sublessee agrees to protect, indemnify, defend, and hold harmless Sublessor and their respective affiliates, subsidiaries, parent corporations, franchisees, officers, directors, agents, and employees from and against any and all losses, damages, expenses, claims, demands, liabilities, judgments, settlement amounts, costs, and causes of action of every type and character arising out of or in connection with the use or possession of the Mailbox, including without limitation, any demands, claims, and causes of action for personal injury or property damage arising from such use or possession, from failure of the United States Postal Service or any commercial carrier service to deliver on time or otherwise deliver any items (mail, packages, etc.), from damage to or loss of any package or mail, or to the Mailbox contents by any cause whatsoever, from the Sublessor’s collection or remission of sales, use, or any other taxes, including, but not limited to, the Sublessor’s failure to refund any amounts that have been collected or remitted, from any penalties, fines, or other liabilities that arise out of, or in connection with, the Sublessor’s actions or status as Sublessee’s agent with respect to export transactions, or the Sublessor’s completion and filing of any Shipper’s Export Declaration on behalf of Sublessee, and from any violation by Sublessee of applicable federal, state, or local laws, or the laws of any foreign jurisdiction. In the event that Sublessor submits or processes any sales, use, or other tax refund claim on behalf of Sublessee, Sublessee agrees to cooperate fully with Sublessor, including, but not limited to, providing any and all information and documentation necessary to process or submit such a claim.

14. Sublessee acknowledges and agrees that Sublessor is an independently owned and operated.

15. SUBLESSEE HEREIN AGREES THAT THE TOTAL AMOUNT OF LIABILITY OF SUBLESSOR, IF ANY, FOR ANY AND ALL CLAIMS ARISING OUT OF OR RELATED TO THIS AGREEMENT OR PERFORMANCE HEREUNDER SHALL NOT EXCEED \$100.00 REGARDLESS OF THE NATURE OF THE CLAIM.

SUBLESSEE’S INITIALS: *LR*

16. Sublessee must use the exact mailing address for the Mailbox without modification as set forth in Section three (3) of Form 1583. The United States Postal Service will return mail without a proper address to the sender endorsed “Undeliverable as Addressed.”

17. Delivery by commercial carrier services must be made to Sublessor’s street address only (and not to a P.O. Box).

18. Upon signing this Agreement, Sublessee shall provide two (2) forms of valid identification, one of which shall include a photograph.

This Agreement may not be amended or modified, except in a writing signed by both parties.

SUBLESSOR: Workspace Evolution 2, LLC DBA SmartSpace Vista

By: *Joe Bonin*
Joe Bonin, Managing Member

 10/25/2022
Date

SUBLESSEE: Karlena Rannals DBA Vista Fire Protection District

By: *Karlana Rannals*
Karlana Rannals

 10/24/2022
Date

SMARTSPACE

SMARTSPACE Dog Policy

We have found that many of our subtenants would like to bring their dog to their office. Only one (1) dog per office is permitted. We have found this privilege to work provided that care and consideration be given. We will accommodate this privilege under the following conditions:

1. Prior to a tenant bringing their dog to SmartSpace, tenant will bring in the dog to be seen and inspected by SmartSpace management. SmartSpace, AT IT'S SOLE DISCRETION EITHER PERMITS OR DENIES THE DOG TO BE IN THE PREMISES.
2. If approved, subtenant shall sign an agreement of responsibility which shall indemnify and hold harmless SmartSpace and its subtenants for any act related to the dog being in the premises. At that time, subtenant shall make a deposit of **\$75** which shall be held as security deposit.
3. It is the responsibility of the subtenant to control and clean up after their dog. Any act of aggression observed or reported concerning the animal shall result in the termination of this privilege. If the dog is observed urinating or defecating in the premises shall result in termination of this privilege.

All dogs must be leashed at all times. All animals must be in the continuous full control of their owner/tenant. They should be in the physical presence of the tenant, in the tenant's suite at all times. Tenant is expected to clean up, completely and immediately, after their animals.

SmartSpace is concerned with the health and safety of all tenants, clients, and visitors to its office locations. In keeping with this objective, SmartSpace has formulated a policy balancing this concern with the desire to promote a positive office experience by allowing a dog into SmartSpace. A dog may be allowed in the building if its health and behavior are acceptable within an office setting, and if it does not adversely affect SmartSpace operations.

A tenant who requires the help of a service animal (defined by 28 CFR 36.104 as "any dog that is individually trained to do work or perform tasks for the benefit of an individual with a disability") will be permitted to bring a service animal to the office, provided that the animal's presence does not create a danger to others and does not impose an undue hardship upon SmartSpace or any of its tenants, clients, and/or visitors. Service dog's will be permitted under the same conditions as stated above.

The privilege of bringing a pet to SmartSpace is subordinate to the health, safety, and comfort of persons who may come into contact with animals at the office.

I have read the SmartSpace policy above and agree to be bound by its requirements.

SUBLESSOR: **Workspace Evolution 2, LLC DBA SmartSpace Vista**

By: Joe Bonin
Joe Bonin, Managing Member

10/25/2022
Date

SUBLESSEE: **Karlana Rannals DBA Vista Fire Protection District**

By: Karlana Rannals
Karlana Rannals

10/24/2022
Date

STAFF REPORT

22-18

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: BUDGET AUTHORIZATION
DATE: NOVEMBER 4, 2022



The following budget action is requested for approval and/or modification:

Description	FY22/23 Budget	Funding Request	Funding Source	Action Requested
Procurement of office equipment for leased office space	\$0	<u>Up to</u> \$5,000	General Fund	Authorize Expenses
Monthly Space Lease	\$0	\$6,400	General Fund	Authorize
Total		\$11,400		

RECOMMENDATION

Authorize the expenditures necessary to purchase office equipment for the leased office space (not to exceed \$5,000) and the monthly space rent (\$800 per month) for the remainder of FY23.

BACKGROUND

The Administrative Manager secured a month-to-month lease at SmartSpace beginning November 1, 2022. The District does not own any furniture or equipment; therefore, it will be necessary to outfit the leased office space. The District will need to purchase the minimum of a desk and chair, printer, shelves and/or file cabinets and other small incidentals. The FY23 budget did not include any monies for office equipment or space rent.

Staff seeks the approval from the Board of Directors to proceed with the purchase of the necessary office equipment, supplies and monthly rent.