

**VISTA FIRE PROTECTION DISTRICT
AGENDA
Wednesday, July 14, 2021, at 6:00 P.M.**

The monthly meeting of the Board of Directors of the Vista Fire Protection District will be held in person at Fire Station No. 6, 651 East Vista Way, Vista, CA 92084.

Members of the public wishing to address the Board may do so under Agenda Item III.

I. ROLL CALL AND PLEDGE OF ALLEGIANCE

II. APPROVAL OF THIS MEETING'S AGENDA

III. OPEN DISCUSSION WITH THE BOARD

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.

IV. APPROVAL OF THE MINUTES

The Board will review for approval the draft minutes of the District's special and monthly meetings held, respectively, on June 7 and June 9, 2021.

V. FIRE DEPARTMENT REPORTS

- A. District Fire Inspector's Report. Fire Inspector Jeremy Nichols will provide results of activities in June, in addition to proposed activities for July.
- B. Fire Marshalls Report. Deputy Fire Chief Craig Usher will present for the Board's review a list of pending and approved projects for properties located within the District, including the pending Mar Vista detachment, and status of the annual weed abatement project in the District.
- C. Conclusions From Directors' Strategic Planning Workshop. Fire Chief Ned Vander Pol will present a summary of the Directors' Strategic Planning Workshop held on June 7, 2021.
- D. Fire Department Performance Report. Fire Chief Ned Vander Pol will report on performance by the City of Vista's Fire Department during May 2021.
- E. Fire Chief's Update. Fire Chief Ned Vander Pol will report on other matters of interest to the Department and the District.

VI. OFFICERS' REPORTS

- A. Accounts Payable. Director Elliott will present for approval the District's Accounts Payable for the month of June 2021.
- B. Portfolio Summary. The Board will review the Treasurer's Report as of June 30, 2021.

- C. Audit FY 2019-20 Approval. Director Elliott will present for the Board's approval the final FY 2019-2020 audit, and request Board approval for the auditors' proposed engagement for the FY 2020-21 audit.
- D. FYE 2021 Preliminary Results And FYE 2022 Budget. Director Elliott will present the Treasurer's management report on FYE June, 2021, results and the draft budget for approval for FY 2021-22, including recommendations for adjustments to staff compensation.
- E. Fire Mitigation Fees. Update continued to August meeting to coincide with County's quarterly report.
- F. Legal Affairs. District Counsel will report on the status of any pending matters.

VII. COMMITTEE REPORTS

- A. Fuel Modification. The Subcommittee will report on status of Anchor Point study.
- B. Panoramic Property. The Subcommittee on Panoramic will propose adoption of a resolution declaring the District's property surplus land and ask the Board for direction on further actions.

VIII. SPECIAL MATTERS DESIGNATED FOR CONSIDERATION

- A. Hearing On Assessments For Weed Abatement. The Board will hear appeals, if any, from assessments incurred by District property owners during the 2020-21 weed abatement program, before entering findings on their imposition for collection.

IX. CONTINUING BUSINESS

- A. Emergency Access Roads. Director Ploetz will provide an update on the status of the District's Emergency Access Roads and request authorization for a revised proposal for tree trimming.
- B. District General Manager. Continued to August.

X. NEW BUSINESS

- A. Redevelopment Of Station No. 3. Director Fougner will report on recent developments concerning the District's proposals for modernization of Station No. 3.

XI. DIRECTORS' ANNOUNCEMENTS & WRITTEN COMMUNICATIONS

Directors are invited to make announcements and share written communications.

XII. MOTION FOR ADJOURNMENT

Copy of the Agenda and the Board Package of Meeting Materials Are Available On The District Web Site: www.vistafireprotectiondistrict.org or by contacting the Office of the Clerk of the Board 955 Vale Terrace Drive, Ste. A, Vista, CA 92084, 760-758-3815

Draft – Pending Approval At July Meeting
VISTA FIRE PROTECTION DISTRICT
AGENDA – SPECIAL MEETING
Monday, June 7, 2021

A special meeting of the Board of Directors of the Vista Fire Protection District was called to order at Vista Fire Station No. 5, 2009 South Melrose, Vista, CA by the presiding President, Robert Fougner, at 8:30AM.

Directors Present: Mr. Robert Fougner, President
 Mr. James Elliott, Vice President
 Mr. Daniel Gomez, Director
 Mr. Read Miller, Director
 Mr. John Ploetz, Director

Directors Absent: None

Staff Present: Chief, Ned Vander Pol

I. ROLL CALL AND PLEDGE OF ALLEGIANCE

II. APPROVAL OF THIS MEETING'S AGENDA

On motion duly made and seconded, the Directors unanimously approved the agenda for this meeting.

III. SPECIAL MATTERS DESIGNATED FOR CONSIDERATION

A. Strategic Workshop. Chief Vander Pol led a Directors' workshop on evaluating the District's mission and goals.

IV. MOTION FOR ADJOURNMENT

On motion duly made and seconded the meeting was adjourned at 12:30PM.

Draft - Pending Approval at July Meeting
VISTA FIRE PROTECTION DISTRICT
MINUTES of Meeting Held
Wednesday, June 9, 2021

The regularly scheduled monthly meeting of the Board of Directors of the Vista Fire Protection District was called to order at Vista Fire Station No. 5, located at 2009 South Melrose, Vista, by the presiding President, Robert Fougner, at 6:00 P.M.

Directors Present: Mr. Robert Fougner, President
 Mr. James Elliott, Vice President
 Mr. Daniel Gomez, Director
 Mr. Read Miller, Director
 Mr. John Ploetz, Director

Directors Absent: None

Staff Present: Chief, Ned Vander Pol, Deputy Chief, Craig Usher, Fire Inspector, Jeremy Nichols, Board Clerk, Christie Ross, Legal Counsel, Matt Bertolucci for White & Bright, Jeffrey Golden, Treasurer

I. ROLL CALL AND PLEDGE OF ALLEGIANCE

II. APPROVAL OF THIS MEETING'S AGENDA

On motion made by Director Elliott and duly seconded by Director Miller, the Directors unanimously approved the agenda as published, with amendments to the sequence of announced items for discussion.

III. OPEN DISCUSSION WITH THE BOARD

The Board invited District Residents and others in attendance to address the Board on any matter of public concern related to the District's business. John Connelly, a City of Vista employee discussed a pending project affecting city and district boundaries in the vicinity of Mar Vista.

IV. APPROVAL OF THE MINUTES

On a motion made by Director Gomez and duly seconded by Director Elliott, the Minutes for the meeting held May 12, 2021, were approved by the Directors as presented.

V. FIRE DEPARTMENT REPORTS

- A. District Fire Inspector's Report. Fire Inspector, Jeremy Nichols provided results of activities in May including parcel inspections for weed abatement, the District's emergency access roads, and proposed activities for June.
- B. Fire Marshall's Report. Deputy Fire Chief Craig Usher reported no new projects located within the District and requested advice on the District's legal right to place signage within roadway easements.
- C. Weed Abatement Assessments. Department staff reported on the status of weed abatement in the District and requested Board action to set public hearing for assessment

of delinquent properties to recover associated costs of nuisance abatement. On a motion made by Director Miller and duly seconded by Director Ploetz, all directors approved to have a public hearing regarding forced weed abatement on July 14.

- D. Fire Department Performance Report. Fire Chief Ned Vander Pol reported on performance by the City of Vista's Fire Department during May 2021.
- E. Fire Chief's Update. Fire Chief Ned Vander Pol matters of interest to the Department and the District including predictions concerning the severity of this year's pending fire season. The Directors congratulated the Department on renewing their national accreditation.
- F. Fuel Modification. (Brought forward from Item VII A. on the published agenda). Chief Vander Pol presented the Staff report recommending retaining Anchor Point for a fuel modification study. On a motion made by Director Miller, and duly seconded by Director Ploetz, the Board unanimously authorized the President to execute a contract including the expenditure of \$49,800 for the Anchor Point study.
- G. Grant Programs For Wildfire Safety. (Brought forward from Item X.A on the published Agenda) Director Gomez reported on a recent announcement by the California Fire Foundation concerning grants for Wildfire Safety and Preparedness.

VI. OFFICERS' REPORTS

- A. Accounts Payable. The Secretary of the Board and the treasurer presented for approval the District's Accounts Payable for the month of May 2021. On motion made by Director Elliott, and duly seconded by Director Miller, the Directors present approved the payments as listed in the amount of \$440,072.88 for the month of May.
- B. Portfolio Summary/District Investments. The Board reviewed the Treasurer's Report on the District Investments as of May 31, 2021.
- C. Audit Update 2019-20. The Treasurer reported on the status of the FY 2019-2020 audit and requested Board approval for execution of the Management Representation Letter to the Auditors. On a motion made by Director Ploetz, and duly seconded by Director Gomez, the Directors authorize President Fougner to sign the Management Representation Letter.
- D. Fire Mitigation Funds. The Treasurer provided an update regarding discussions with the city to develop a standard reporting process for the District's Fire Mitigation Funds held by the City and District. When the reports are updated at the August meeting a confirmation letter will be prepared on the District's behalf which will address funds used by the City in fiscal years ending June 30, 2013-15, for the Department's equipment purchases.
- E. District Communications. The Treasurer reported on progress in creating a dedicated answering service for calls to the District and led a discussion on the necessity for establishing a District email account for accessing County reports.

- F. Legal Affairs. District Counsel reported on the status of any pending matters.

VII. COMMITTEE REPORTS

- A. Fuel Modification. (Reported above.)
- B. Panoramic Property. The Subcommittee on Panoramic reported on costs, procedures, and recommendations for the continued ownership or disposition of the District property. The Directors requested counsel draft an appropriate resolution declaring the Panoramic parcel as surplus property to enable the District to begin exploring interest in its purchase by other public entities.
- C. Response Times. This discussion will be included as part of the agenda with the Chief's performance report at future meetings.

VIII. SPECIAL MATTERS DESIGNATED FOR CONSIDERATION

- A. LAFCO Alternate Special District Member. (Discussed below).

IX. CONTINUING BUSINESS

- A. Emergency Access Roads. Director Ploetz provided an update on the status of the Emergency Access Roads. On a motion made by Director Miller, and duly seconded by Director Gomez, all directors approve an expenditure of up to \$5,000 for Director Ploetz to hire a tree trimming company to overgrowth on the District's emergency access easements.
- B. District General Manager. Continue for discussion to August.

X. NEW BUSINESS

- A. Grant Programs For Wildfire Safety. (Reported above.)

XI. DIRECTORS' ANNOUNCEMENTS & WRITTEN COMMUNICATIONS

Directors were invited to make announcements and share written communications.

(Item VIII.A.) Director Fougner received the Directors' comments and recommendations for voting the District's ballot for an alternate member of LAFCO representing special districts.

XII. MOTION FOR ADJOURNMENT

On a motion made by Director Miller and duly seconded by Director Ploetz, the meeting was adjourned at 9:08PM.



Vista Fire Protection District

Prepared by: Jeremy Nichols, Fire Inspector / Investigator

Approved by: Ned Vander Pol, Fire Chief *NVP*

Meeting date: July 14, 2021

Agenda location: Continuing Business

District enhanced activities for June 2021

- Annual weed abatement program in progress.
- Debriefed with CAL-FIRE Defensible Space Inspectors.
- Inspected a total of 904 parcels and issued 302 hazardous fire area inspection notices.
- Had 31 face-to-face opportunities out in the field and provided 0 *Living with Wildfire* brochures.
- Received 16 public service requests that resulted in 3 field parcel assessments. Of these, 0 hazardous fire area notices were issued.
- Replaced 0 "Fire Lane" signs.

Planned activities for July 2021

- Complete inspections for annual weed abatement program.
- Update District Board on weed abatement progress to date.
- Continue to monitor for any emergency response map book inconsistencies.
- Quickly respond to all citizen service requests regarding any hazardous conditions.
- Assess all district emergency roads.
- Continue to replace faded and/or illegible "Fire Lane" signs.

Respectfully submitted,

Jeremy Nichols
Fire Inspector / Fire Investigator
Vista Fire Protection District



Vista Fire Protection District

Prepared by: Craig Usher, Deputy Chief/Fire Marshal

Approved by: Ned Vander Pol, Fire Chief *NVP*

Meeting date: July 14, 2021

Agenda location: New Business

SUBJECT: Mar Vista Annexation

STATEMENT ON THE SUBJECT:

On June 9, 2021, the VFPD Board reviewed a presentation by John Conley, Director of Community Development for the City of Vista (City), regarding the annexation of 108 parcels of land (totaling 143 acres) into the City of Vista. These parcels are currently receiving fire protection services through a contract between the VFPD and the City. The annexation will also provide these parcel owners other city services once the process is complete and approved by LAFCO.

At the end of the presentation during comments from the board, a request was made of fire staff to present the financial impacts of an annexation of parcels into the City at their next regularly scheduled meeting. An additional request was to provide a graphic representation of the parcels prior to and post annexation.

The following fiscal impact was compiled from data obtained through the City's Graphic Information System (GIS), the City Finance department and previous percentile calculations provided by the San Diego County Tax Assessors office. The attached exhibit was also compiled from the City GIS to provide the requested graphic display.



Vista Fire Protection District

FISCAL IMPACT:

With the annexation of 108 land parcels from the VFPD to the City, the estimated net financial impact to the district has been calculated to be approximately -\$5,279. This calculation is based on a gross property tax collection of \$813,329, the VFPD rate of 6.35% and a 90% payment to the Vista Fire Department for contractual services.

EXHIBITS:

Mar Vista area of influence annexation map depicting a pre-annexation and a post-annexation graphic depiction.

Current Mission Statement:

To protect life and property with fire and medical emergency services through effective prevention, response, and education.

Options:

1. To protect life and property with fire, life safety, and community risk reduction services to include prevention, response, and education.
2. To provide high quality customer centered fire, life safety, and community risk reduction services.
3. To protect life and property with fire and medical emergency services through effective prevention, response, preparedness and education.

What is the purpose of the district?

Local control and a seat at the table.

Core values (no change)

Integrity Safety Accountability Effectiveness Respect

Vision (no change)

No preventable loss of life or property
Fiscal security
Productive, professional relationship with other agencies
Adequate staff, equipment and facilities to meet public needs
Regional efficiencies and relationships
Informed and educated public

Strategic plan goals

Work towards securing grants
Involvement in EOC planning
Address numbers on all structures
Enhance community engagement
Smoke detector and carbon monoxide detector program
Enhance and support the CERT program
Grow web presence



June 2021 Monthly Incident Report

1. Monthly Activity Report
 - A. Response Travel Time Report: Total calls of 1,345 of which 1,277 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



Monthly Activity Report

June 2021

| Response travel time last month (cad) | | | |
|--|--------------|-------------|-----------------|
| | Total | City | District |
| Number of incidents | 1,345 | 887 | 159 |
| Number of urgent calls | 1,227 | 809 | 143 |
| Average travel time * | 4:25 | 4:06 | 5:43 |
| 75 th fractal travel time * | 5:15 | 4:57 | 7:08 |
| 90 th fractal travel time * | 7:07 | 6:39 | 9:27 |

| Response travel time last 12 months (cad) | | | |
|--|--------------|-------------|-----------------|
| | Total | City | District |
| Number of incidents | 14,515 | 9,925 | 1,779 |
| Number of urgent calls | 13,404 | 9,188 | 1,599 |
| Average travel time * | 4:30 | 4:18 | 5:38 |
| 75 th fractal travel time * | 5:25 | 5:11 | 6:49 |
| 90 th fractal travel time * | 7:09 | 6:42 | 9:08 |

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

| Automatic Aid | | |
|----------------------|----------------------|---------------------|
| | Current month | Year-to-date |
| Given | 349 | 1,953 |
| Received | 229 | 1,213 |

| Ambulance Transports | | |
|-----------------------------|----------------------|---------------------|
| | Current month | Year-to-date |
| Vista | 657 | 2,969 |
| Other Agencies | 110 | 466 |

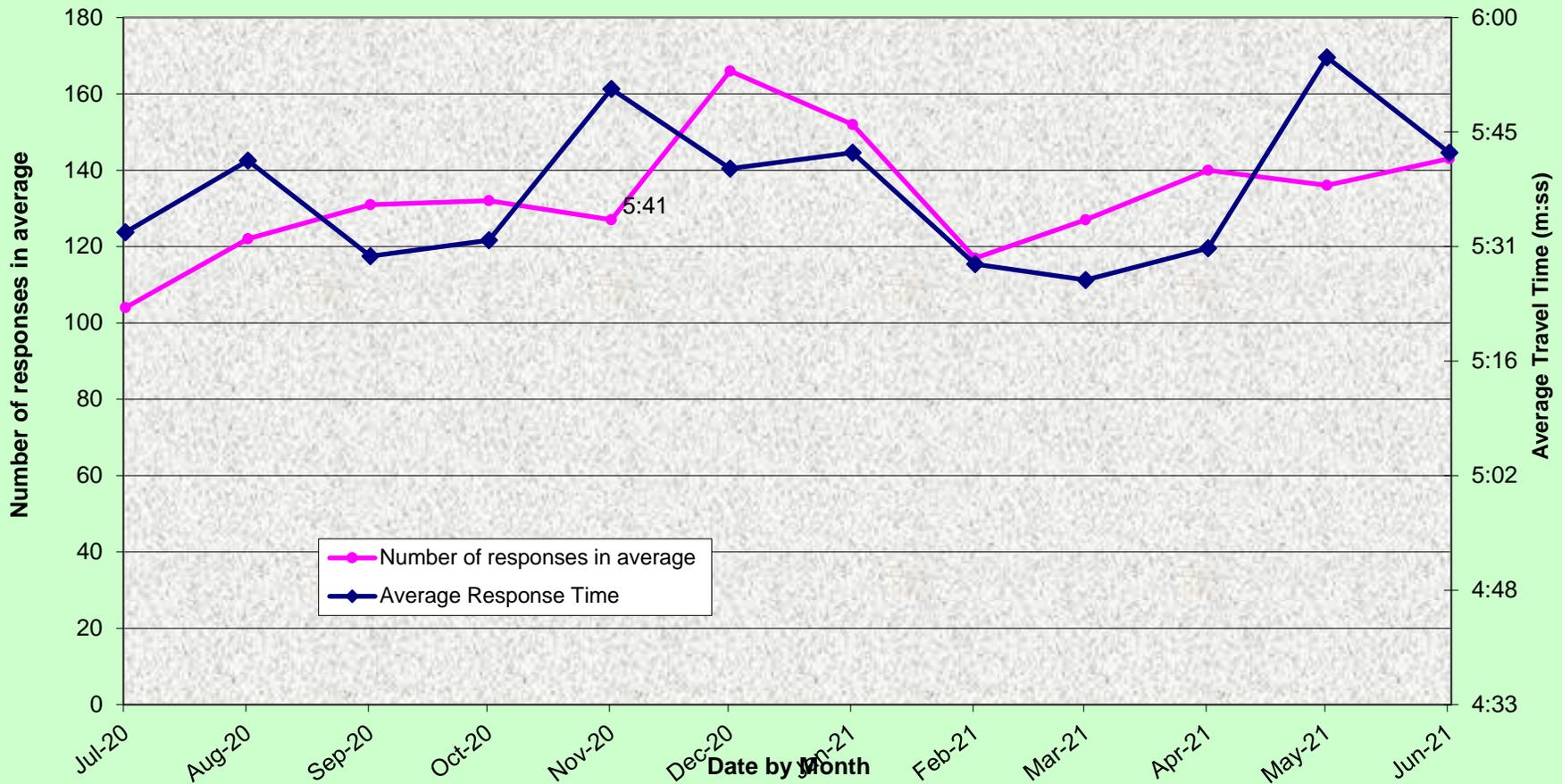
June 2021

| USR 5-year travel time monthly comparison -City | | | | | | |
|---|----------------|----------|----------------|----------|----------------|----------|
| | Urban | | Suburban | | Rural | |
| Year | Unit Responses | 90th | Unit Responses | 90th | Unit Responses | 90th |
| 2017 | 7,312 | 0:05:43 | 157 | 0:06:47 | 282 | 0:06:28 |
| 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 Jan-June | 3,670 | 0:05:39 | 312 | 0:06:25 | 30 | 0:07:03 |
| <i>Δ YTD previous year</i> | | -0:00:28 | | -0:00:28 | | -0:00:08 |

| USR 5-year travel time monthly comparison-District | | | | | | |
|--|----------------|---------|----------------|---------|----------------|---------|
| | Urban | | Suburban | | Rural | |
| Year | Unit Responses | 90th | Unit Responses | 90th | Unit Responses | 90th |
| 2017 | 1,023 | 0:06:55 | 90 | 0:09:47 | 327 | 0:08:30 |
| 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 Jan-June | 343 | 0:06:33 | 220 | 0:07:51 | 101 | 0:10:08 |
| <i>Δ YTD previous year</i> | | 0:00:12 | | 0:00:06 | | 0:00:06 |

| Dispatched Incident volume types | June | Year to date |
|----------------------------------|-------|--------------|
| Alarm | 47 | 244 |
| Fire | 151 | 790 |
| Medical | 1,096 | 6,359 |
| Other | 51 | 183 |
| Total | 1,356 | 7,576 |

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

June 2021 Response times >10 minutes in Vista Fire District

| Master Incident Number | Date and time | Street Name | Response time |
|------------------------|---------------|-------------|---------------|
|------------------------|---------------|-------------|---------------|

| | | | |
|-------------|---------------------|----------------|-------|
| 2021-043688 | 06/05/2021 04:55:08 | Alessandro Tr. | 10:08 |
|-------------|---------------------|----------------|-------|

E123 travel time from quarters: 08:24 Vista station three

| | | | |
|-------------|---------------------|-----------------|-------|
| 2021-045589 | 06/11/2021 19:33:58 | Green Hills Way | 11:10 |
|-------------|---------------------|-----------------|-------|

E126 from Vista station six. E123 on a call on Hidden Lake Lane

| | | | |
|-------------|---------------------|---------------------|-------|
| 2021-048109 | 06/20/2021 11:29:19 | Camino De Las Lomas | 10:35 |
|-------------|---------------------|---------------------|-------|

E122 from S. Santa Fe and Alta Calle

**VISTA FIRE PROTECTION DISTRICT
ACCOUNTS PAYABLE
JUNE 30, 2021**

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. *Jeffrey Holden*

| 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 #I-4500 INVOICE #I-4713 | \$1,841.13 \$1,877.69 |
| Admin | STREAMLINE P.O. BOX 207561, DALLAS, TX 75320-7561 | MONTHLY BILL FOR WEB HOSTING INVOICE #67009CA4-0008 | \$75.00 |
| Fin'l | CITY OF VISTA 200 CIVIC CENTER DR VISTA, CA 92084 | APPORTIONMENT #11, INVOICE # 20169 | \$85,715.21 |
| Facilities | AZTEC LANDSCAPING 7980 LEMON GROVE WAY LEMON GROVE, CA 91945 | EMERGENCY ACCESS ROADS, INV# 37236-IN PAR VALLEY, FABRY LANE, CATALINA & DEEB HARDELL LANE, EL PASO ALTO, MAR 2021 | \$2,082.00 |
| Facilities | LITTLE YELLOW BUDDIES 13615 FAIRLANE RD VALLEY CENTER, CA 92082 | INVOICE # 233 INV# 234 (REIMBURSEMENT FOR HYDRANT CAPS PURCHASED THROUGH GALAXIE PRODUCTS) *** | \$1,080.00 \$2,787.50 |
| Admin | CHRISTIE ROSS OCEANSIDE, CA 92056 | REIMB. FOR ZOOM 06/06/21-7/5/2021, INV90151609 MICROSOFT 365 RENEWAL | \$14.99 \$69.99 |
| Fin'l | UNITED STATES TREASURY PO BOX 37941, HARTFORD, CT 06176 | FEDERAL FORM 941-EFT VIA EFTPS PYMT SYS 2ND QTR 2021 PAYROLL TAX | \$716.19 |
| Fin'l | E.D.D. PO BOX 826276, SACRAMENTO, CA 94230 | STATE QTRLY TAX DUE-EFT VIA EDD WEBSITE 2ND QTR 2021 PAYROLL TAX | \$278.55 |
| | | | \$98,507.00 |
| | *** PAYABLE FOR FY 2021-22 | | |
| | Director | DATE: JULY 14, 2021 | |
| | Director | DATE: JULY 14, 2021 | |

Copeland, Miranda & Benner CPAs

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

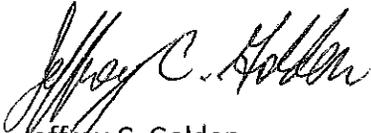
Jeffrey C. Golden, Treasurer
Vista Fire Protection District

July 14, 2021

Vista Fire Protection District
Board of Directors,

I am certifying that the attached invoice number 20169 in the amount of \$85,715.21 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 | 06/28/2021 | 20169 | \$0.00 | 07/28/2021 | \$85,715.21 | | |
| DESCRIPTION | QTY | PRICE | UOM | ORIGINAL BILL | ADJUSTED | PAID | AMOUNT DUE |
| VFPD REVENUE TAX APPORT #11 | 1 | \$85,715.21 | EACH | \$85,715.21 | \$0.00 | \$0.00 | \$85,715.21 |
| Invoice Total: | | | | | \$85,715.21 | | |

90% OF TAX APPORTIONMENT #11

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 | 06/28/2021 |
| Invoice Number | 20169 |
| Customer Number | 2266 |
| Amount Paid | \$0.00 |
| Due Date | 07/28/2021 |
| Invoice Total Due | \$85,715.21 |

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

| CHARGES | DIQ UNSEC ST UNITARY 01/08/21 | DU UNITARY-RAILRD 01/08/21 | DISCHGD DIQ UNSEC 06/14/21 | CURRENT SEC SUPP 06/14/21 | CURRENT UNSEC SUPP 06/14/21 |
|------------------------------|----------------------------------|-------------------------------|-------------------------------|------------------------------|--------------------------------|
| OPENING | 29.74 | .16 | 18.31 | | 641.24 |
| SUPPLEMENTAL | | | | 78,589.30 | 2,477.96 |
| CORRECTIONS | 1.01 | 14.92 | | 20,136.21 | |
| PRIOR YEAR ESCAPES | | | | | |
| PENALTIES/INTEREST | | | | | |
| COSTS | | | | | |
| 2% PASS THRU | 1.01 | 14.92 | 18.31 | 98,645.51 | 3,119.20 |
| NET ADJUSTMENTS | 30.75 | 15.08 | 18.31 | 98,645.51 | 3,119.20 |
| TOTAL RECEIVABLES | | | | | |
| COLLECTIONS | | 01/08/21 | 06/14/21 | 06/15/21 | 06/14/21 |
| TAXES | | 6.23 | 18.32 | 30,489.62 | 302.56 |
| PRIOR YEAR ESCAPES | | | | 36,955.25 | 1,402.32 |
| PENALTIES/INTEREST | | | | | |
| COSTS | | | | | |
| 2% PASS THRU | 30.75 | 6.23 | 18.32 | 67,444.87 | 1,704.88 |
| TOTAL COLLECTED TO DATE | | | | 31,200.64 | 1,414.32 |
| REMAINING RECEIVABLES | | | | | |
| DISTRIBUTIONS | | | 06/14/21 | 06/14/21 | 06/14/21 |
| TAXES | | | 16.39 | 21,138.52 | 185.29 |
| PRIOR YEAR ESCAPES | | | | 31,623.23 | 1,235.03 |
| PENALTIES/INTEREST | | | | | |
| COSTS | | | | | |
| 2% PASS THRU | 16.39 | 6.23 | 16.39 | 52,761.75 | 1,420.32 |
| TOTAL PRIOR DISTRIBUTED | | | | | |
| TOTAL DISTRIBUTED THIS RUN | | | | 9,351.10 | 117.27 |
| REFUNDS/ADJUSTMENTS THIS RUN | 0.00 | 0.00 | 1.93 | 5,332.02 | 167.29 |
| NET THIS RUN | 0.00 | 0.00 | 1.93 | 67,444.87 | 1,704.88 |
| COLLECTIONS | | | | | |
| TAXES | | | | 14,683.12 | 284.56 |
| PRIOR YEAR ESCAPES | | | | 528.80 | 14.56 |
| PENALTIES/INTEREST | | | | | |
| COSTS | | | | | |
| 2% PASS THRU | 275.67 | 111.47 | 18.32 | 14,154.32 | 270.00 |
| NET ADJUSTMENTS | 275.67 | 3,757.65 | 1.93 | | |
| TOTAL RECEIVABLES | | | | | |
| COLLECTIONS | | 06/14/21 | 05/03/21 | | |
| TAXES | | 1.19 | 2,746.81 | 101,935.98 | |
| PRIOR YEAR ESCAPES | | 508.39 | 2,746.81 | 3,845,765.70 | |
| PENALTIES/INTEREST | | | | | |
| COSTS | | | | | |
| 2% PASS THRU | 275.66 | 1.19 | 2,746.81 | 3,733,725.96 | |
| TOTAL COLLECTED TO DATE | | | | 44,909.75 | |
| REMAINING RECEIVABLES | | | | 2,746.81 | |
| DISTRIBUTIONS | | 06/14/21 | | | |
| TAXES | | 1.19 | 2,746.81 | 3,781,382.52 | |
| PRIOR YEAR ESCAPES | | 493.54 | 0.00 | 64,383.18 | |
| PENALTIES/INTEREST | | | | | |
| COSTS | | | | | |
| 2% PASS THRU | 234.31 | 494.73 | 2,746.81 | 3,643,630.84 | |
| TOTAL PRIOR DISTRIBUTED | | | | 38,136.01 | |
| TOTAL DISTRIBUTED THIS RUN | | | | 2,746.81 | |
| REFUNDS/ADJUSTMENTS THIS RUN | 41.35 | 14.85 | 0.00 | 90,095.12 | |
| NET THIS RUN | 275.66 | 14.85 | 0.00 | 6,773.74 | |
| COLLECTIONS | | | | | |
| TAXES | | | | | |
| PRIOR YEAR ESCAPES | | | | | |
| PENALTIES/INTEREST | | | | | |
| COSTS | | | | | |
| 2% PASS THRU | 275.66 | 14.85 | 0.00 | 3,781,382.52 | |
| TOTAL COLLECTED TO DATE | | | | 64,383.18 | |
| REMAINING RECEIVABLES | | | | 2,746.81 | |
| DISTRIBUTIONS | | | | | |
| TAXES | | | | | |
| PRIOR YEAR ESCAPES | | | | | |
| PENALTIES/INTEREST | | | | | |
| COSTS | | | | | |
| 2% PASS THRU | 234.31 | 494.73 | 2,746.81 | 3,684,513.66 | |
| TOTAL PRIOR DISTRIBUTED | | | | 38,136.01 | |
| TOTAL DISTRIBUTED THIS RUN | | | | 2,746.81 | |
| REFUNDS/ADJUSTMENTS THIS RUN | 41.35 | 14.85 | 0.00 | 90,095.12 | |
| NET THIS RUN | 275.66 | 14.85 | 0.00 | 6,773.74 | |

FUND SUMMARY

| | | |
|------------------------------|----------|--------------|
| DIQ UNSEC SUPP | 06/14/21 | 3,869.12 |
| INTEREST ALLOC | 05/03/21 | |
| TOTAL | | 3,743,829.72 |
| SUPPLEMENTAL | | 263.08 |
| CORRECTIONS | | 60,324.37 |
| PRIOR YEAR ESCAPES | | 38,570.52 |
| PENALTIES/INTEREST | | 2,746.81 |
| COSTS | | |
| 2% PASS THRU | | |
| NET ADJUSTMENTS | | |
| TOTAL RECEIVABLES | | 101,935.98 |
| COLLECTIONS | | 3,845,765.70 |
| TAXES | | |
| PRIOR YEAR ESCAPES | | |
| PENALTIES/INTEREST | | |
| COSTS | | |
| 2% PASS THRU | | |
| TOTAL COLLECTED TO DATE | | 3,733,725.96 |
| REMAINING RECEIVABLES | | 2,746.81 |
| DISTRIBUTIONS | | |
| TAXES | | |
| PRIOR YEAR ESCAPES | | |
| PENALTIES/INTEREST | | |
| COSTS | | |
| 2% PASS THRU | | |
| TOTAL PRIOR DISTRIBUTED | | 3,781,382.52 |
| TOTAL DISTRIBUTED THIS RUN | | 64,383.18 |
| REFUNDS/ADJUSTMENTS THIS RUN | | |
| NET THIS RUN | | 3,684,513.66 |

U-C

95,239.13 X

0.9 =

85,715.22 *

[Signature]



GALAXIE PRODUCTS, INC.

2751 E. Tam O'Shanter Court
Ontario, California 91761
Tel. 626.258.7801 email sales@galaxieproductsinc.com

June 15, 2021

INVOICE

Sold To:

Little Yellow Buddies
(760) 809-0577
Attn: Jim Wold
13615 Fairlane Road
Valley Center, California

Deliver To:

Same

| | | | |
|-----|---|-----------|-------------|
| 250 | 2 1/2" Fire Hydrant Cap 1 1/8" Pentagon Nut - Yellow | \$ 4.45 | \$ 1,112.50 |
| 250 | 4" Fire Hydrant Cap 1 1/8" Pentagon Nut - Yellow | \$ 6.70 | \$ 1,675.00 |
| | | TOTAL DUE | \$ 2,787.50 |

GALAXIE PRODUCTS, INC.

James Patison
2751 e tam o shanter
ontario, CA 91761
UNITED STATES

Invoice #2027

Issued: Jun 16, 2021

Due: Jun 17, 2021

Last updated on **June 17, 2021 at 7:51:20 AM PDT**

Balance due: \$2,787.50

\$2,787.50



✉ shellpatlaw@yahoo.com

Bill to

littleyellowbuddies@yahoo.com

Items

2 1/2" Fire Hydrant Cap

\$1,112.50

1 x \$1,112.50

1 1/4" Pentagon Nut - 250 pcs. @ \$4.45 ea.

4" Fire Hydrant Cap

\$1,675.00

1 x \$1,675.00

1 1/4" Pentagon Cap - 250 pcs. @ \$6.70

| | |
|--------------|-------------------|
| Subtotal | \$2,787.50 |
| Shipping | \$0.00 |
| Total | \$2,787.50 |

Note to customer

Thank You Jim. It was good to see you. It would be great if you could send an email with the spelling of the money site you mentioned this morning when you get a chance. Be careful and stay safe. Jim

Powered by  **PayPal**

Copyright © 1999-2021 PayPal. All rights reserved. [PayPal Privacy](#)

VISTA FIRE PROTECTION DISTRICT
PAYROLL REQUEST
DATE: JULY 14, 2021
3RD QUARTER 2021

| EMPLOYEE | QUARTER ENDING PAY PERIOD | FOR MEETING DATES ATTENDED | GROSS | FED W/H | SOC. SEC. | MEDICARE | STATE W/H | SDI | NET |
|----------------|------------------------------|-------------------------------|--------|---------|-----------|----------|-----------|------|--------|
| Robert Fougner | 9/30/21 | 04/21-06/21 | 300.00 | 0.00 | 18.60 | 4.35 | 277.05 | 0.00 | (0.00) |
| | | 6/7/21 | 100.00 | 0.00 | 6.20 | 1.45 | 92.35 | 0.00 | 0.00 |
| Read C. Miller | 9/30/21 | 04/21-06/21 | 300.00 | 275.55 | 18.60 | 4.35 | 1.50 | 0.00 | (0.00) |
| | | 6/7/21 | 100.00 | 91.85 | 6.20 | 1.45 | 0.50 | 0.00 | 0.00 |
| James Elliott | 9/30/21 | 04/21-06/21 | 300.00 | 0.00 | 18.60 | 4.35 | 0.00 | 0.00 | 277.05 |
| | | 6/7/21 | 100.00 | 0.00 | 6.20 | 1.45 | 0.00 | 0.00 | 92.35 |
| Daniel Gomez | 9/30/21 | 04/21-06/21 | 300.00 | 0.00 | 18.60 | 4.35 | 0.00 | 0.00 | 277.05 |
| | | 6/7/21 | 100.00 | 0.00 | 6.20 | 1.45 | 0.00 | 0.00 | 92.35 |
| John Ploetz | 9/30/21 | 04/21-06/21 | 300.00 | 0.00 | 18.60 | 4.35 | 0.00 | 0.00 | 277.05 |
| | | 6/7/21 | 100.00 | 0.00 | 6.20 | 1.45 | 0.00 | 0.00 | 92.35 |
| Christine Ross | 9/30/21 | 04/21-06/21 | 460.00 | 0.00 | 28.52 | 6.67 | 0.00 | 0.00 | 424.81 |

Approved:

7/14/2021

 Director Date

7/14/2021

 Director Date

**VISTA FIRE PROTECTION DISTRICT
PORTFOLIO SUMMARY
JUNE 30, 2021**

| INVESTMENTS | CASH BALANCE | ACCRUED INTEREST | TOTAL ASSETS | CURRENT RATE | DURATION | PURCHASE YIELD (1) | DATE MATURE | ORIGINAL COST | BOOK VALUE |
|---|------------------|---------------------|-------------------|-----------------|--------------|-----------------------|----------------|------------------|------------------|
| Fire Mitigation Fee (***) | 49,453 | 130 | 49,583 | 1.040% | | | | | |
| Wells Fargo Bank | 235,998 | 2 | 236,000 | 0.010% | | | | | |
| Calif. Asset Mgmt Program | 245,045 | 10 | 245,055 | 0.050% | | | | | |
| Local Agency Invest Fund | 900,050 | 700 | 900,750 | 0.315% | | | | | |
| San Diego County Funds | 4,919,658 | 12,500 | 4,932,158 | 1.040% | | | | | |
| Freddie Mac | | | | | | 0.610% | 11/10/2025 | 500,000 | 500,432 |
| Freddie Mac | | | | | | 0.320% | 11/24/2023 | 150,000 | 150,049 |
| Freddie Mac | | | | | | 0.350% | 11/24/2023 | 300,000 | 300,108 |
| Fannie Mae | | | | | | 0.625% | 8/28/2025 | 250,000 | 250,534 |
| Fannie Mae | | | | | | 0.590% | 10/20/2025 | 199,900 | 200,142 |
| Fannie Mae | | | | | | 0.600% | 10/29/2025 | 250,000 | 250,258 |
| Fannie Mae | | | | | | 0.600% | 7/29/2025 | 100,000 | 100,253 |
| Sallie Mae Bank | | | | | | 3.050% | 7/6/2021 | 124,821 | 126,838 |
| American Express Bank | | | | | | 2.249% | 8/30/2021 | 149,714 | 151,091 |
| American Express National Bank | | | | | | 2.450% | 8/29/2022 | 154,634 | 156,169 |
| Capital One Bank | | | | | | 2.400% | 4/26/2022 | 249,410 | 250,966 |
| Capital One Bank | | | | | | 2.350% | 7/26/2022 | 124,415 | 126,076 |
| Raymond James Bank, Nat'l Assoc. | | | | | | 2.950% | 1/25/2022 | 200,000 | 202,538 |
| Axos Bank | | | | | | 1.532% | 3/27/2023 | 244,488 | 244,336 |
| Federal Farm Cr. Bnks Funding Corp | | | | | | 0.750% | 5/27/2025 | 249,750 | 249,976 |
| Federal Farm Cr. Bnks Funding Corp | | | | | | 0.785% | 6/16/2025 | 199,950 | 200,025 |
| Federal Farm Cr. Bnks Funding Corp | | | | | | 0.675% | 8/4/2025 | 249,938 | 250,633 |
| Federal Farm Cr. Bnks Funding Corp | | | | | | 0.607% | 8/12/2025 | 249,550 | 250,178 |
| Federal Farm Cr. Bnks Funding Corp | | | | | | 0.420% | 8/26/2024 | 100,000 | 100,146 |
| Federal Farm Cr. Bnks Funding Corp | | | | | | 0.560% | 9/16/2025 | 299,850 | 300,354 |
| Federal Home Loan Banks | | | | | | 0.480% | 8/5/2024 | 350,000 | 350,681 |
| United States Treasury | | | | | | 0.164% | 11/30/2022 | 199,891 | 199,912 |
| United States Treasury | | | | | | 0.406% | 3/31/2024 | 209,398 | 210,457 |
| Morgan Stanley Bank | | | | | | 1.450% | 4/17/2023 | 69,898 | 70,143 |
| West Town Bank & Trust | | | | | | 0.500% | 10/30/2025 | 245,000 | 245,208 |
| Core Account-Goldman MM | | | | | | | | 239,651 | 239,651 |
| FMV Goldman / Zions CA | | | 5,677,154 | | | | | | |
| Total Investments | 6,350,204 | 13,342 | 12,040,700 | | 1.587 | 1.032% | | 5,660,258 | 5,677,154 |
| Accounts Payable ** (2) | (96,144) | | (96,144) | | | (1) | | | |
| Net Investments Available | 6,254,060 | 13,342 | 11,944,556 | | | | | | |
| ** Funds due to the City of Vista from property tax apportionments and due to miscellaneous consultants/vendors | | | | | | | | | |
| (1) Yield = 1.032% vs. Book Yield = .937% | | | | | | | | | |
| (2) Sufficient funds exist to cover payables | | | | | | | | | |
| ***See FMIT Fee Worksheet Attached | | | | | | | | | |

VISTA FIRE PROTECTION DISTRICT (VFPD)
 FIRE MITIGATION FEES (FMIT)
 SUMMARY FYE 6/13 THROUGH QTR 3/21

| | <u>TOTAL FMIT COLLECTED</u> | <u>FMIT PAID TO CITY (90%)</u> | <u>FMIT VFPD 10%</u> |
|------------------------|-------------------------------------|--|-----------------------------------|
| <u>FISCAL YEAR END</u> | | | |
| 6/13-6/15 | 0.00 * | 0.00 * | 8,182.57 |
| 6/16 | 25,181.40 | 22,663.26 | 2,518.14 |
| 6/17 | 152,930.18 | 137,637.16 | 15,293.02 |
| 6/18 | 46,765.28 | 42,088.75 | 4,676.53 |
| 6/19 | 67,706.94 | 60,936.26 | 6,770.68 |
| 6/20 | 86,898.28 | 78,208.46 | 8,689.82 |
| ADJ . For Refund | -2,641.90 | -2,377.71 ** | -264.19 |
| <u>QUARTER END</u> | | | |
| 9/20 | 20,737.90 | 18,664.11 | 2,073.79 |
| 12/20 | 6,451.34 | 5,806.21 | 645.13 |
| 3/21 | 8,671.58 | 7,804.43 ** | 867.15 |
| <u>TOTALS YTD</u> | <u>\$412,701.00</u> | <u>\$371,430.93</u> | (1) <u>\$49,452.64</u> |
| | TOTAL | CITY | DISTRICT |

(1) Indicates District Balance of FMIT Fee Account

**Adjustment made at Qtr End 3/21

* City Share 6/13-6/15 Expended on Fire Engine

Vista Fire Protection District

Annual Financial Report

For the Fiscal Year Ended June 30, 2020



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, 2020

| Name | Title | Elected/Appointed | Term Expiration |
|-----------------|----------------|--------------------------|------------------------|
| Read Miller | President | Elected | 11 / 2022 |
| Robert Fougner | Vice-President | Elected | 11 / 2020 |
| James Elliott | Director | Elected | 11 / 2022 |
| Jerry Hill | Director | Elected | 11 / 2020 |
| Wallace Stewart | Director | Elected | 11 / 2020 |

**Vista Fire Protection District
955 Vale Terrace Drive, Suite A
Vista, CA 92084 • (760) 758-3815
www.vistafireprotectiondistrict.org**

Vista Fire Protection District
Annual Financial Report
For the Fiscal Year Ended June 30, 2020

**Vista Fire Protection District
Annual Financial Report
For the Fiscal Year Ended June 30, 2020**

Table of Contents

| | <u>Page No.</u> |
|---|------------------------|
| Table of Contents | i |
| Financial Section | |
| Independent Auditor’s Report | 1-2 |
| Management’s Discussion and Analysis | 3-7 |
| Basic Financial Statements: | |
| Government-wide Financial Statements: | |
| Statement of Net Position | 8 |
| Statement of Activities | 9 |
| Fund Financial Statements: | |
| Reconciliation of the Balance Sheet of Governmental Type Funds to the Statement of Net Position | 10-11 |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Type Funds to the Statement of Activities | 12-13 |
| Notes to the Basic Financial Statements | 14-29 |
| Required Supplementary Information Section | |
| Budgetary Comparison Schedule – General Fund | 30 |
| Notes to Required Supplementary Information | 30 |
| Report on Compliance and Internal Controls | |
| Independent Auditor’s Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i> | 31-32 |

Financial Section



Charles Z. Fedak, CPA, MBA
Christopher J. Brown, CPA, CGMA
Andy Beck, CPA

Fedak & Brown LLP

Certified Public Accountants

Cypress Office:
6081 Orange Avenue
Cypress, California 90630
(657) 214-2307
FAX (714) 527-9154

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

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 of the Vista Fire Protection District (District) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

Management's Responsibility 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; this includes 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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; and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Vista Fire Protection District as of June 30, 2020, and the respective changes in financial position and the respective budgetary comparison for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Independent Auditor's Report, continued

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 through 7, and the required supplementary information on page 30 be presented to supplement the basic financial statements. Such information, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued a report dated June 9, 2021, on our consideration of the District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, 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 the 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 31 and 32.

Fedak & Brown LLP

Fedak & Brown LLP

Cypress, California

June 9, 2021

Vista Fire Protection District
Management's Discussion and Analysis
For the Fiscal Year Ended June 30, 2020
With comparative amounts for June 30, 2019

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 year ended June 30, 2020 (with comparative information for fiscal year ended June 30, 2019). 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.

Financial Highlights

- Net position increased 4.26% or \$487,490 to \$11,921,945.
- Total revenues increased 3.16% or \$122,214 to \$3,990,545.
- Program revenues increased 12.32% or \$13,476 to \$122,869.
- General revenues increased 2.89% or \$108,738 to \$3,867,676.
- Total expenses increased 6.10% or \$201,489 to \$3,503,055.

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.

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.

Vista Fire Protection District
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2020
With comparative amounts for June 30, 2019

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 14 through 29.

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 Year Ended June 30, 2020
With comparative amounts for June 30, 2019

Government-wide Financial Analysis

Condensed Statement of Net Position

| | <u>2020</u> | <u>2019</u> | <u>Change</u> |
|----------------------------------|----------------------|-------------------|----------------|
| Assets: | | | |
| Current assets | \$ 11,898,879 | 11,361,372 | 537,507 |
| Non-current assets | 204,047 | 206,080 | (2,033) |
| Total assets | <u>12,102,926</u> | <u>11,567,452</u> | <u>535,474</u> |
| Liabilities: | | | |
| Current liabilities | 180,981 | 132,997 | 47,984 |
| Total liabilities | <u>180,981</u> | <u>132,997</u> | <u>47,984</u> |
| Net position: | | | |
| Net investment in capital assets | 204,047 | 206,080 | (2,033) |
| Unrestricted | 11,717,898 | 11,228,375 | 489,523 |
| Total net position | <u>\$ 11,921,945</u> | <u>11,434,455</u> | <u>487,490</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 \$11,921,945 as of June 30, 2020.

A portion of the District's net position (1.71% as of June 30, 2020) 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 2020, the District showed a positive balance in its unrestricted net position of \$11,717,898, which may be utilized in future years. (See Note 5)

Condensed Statement of Activities

| | <u>2020</u> | <u>2019</u> | <u>Change</u> |
|---|----------------------|-------------------|----------------|
| Expenses: | | | |
| Fire protection operations | \$ 3,503,055 | 3,301,566 | 201,489 |
| Total expenses | <u>3,503,055</u> | <u>3,301,566</u> | <u>201,489</u> |
| Program revenues | 122,869 | 109,393 | 13,476 |
| General revenues | 3,867,676 | 3,758,938 | 108,738 |
| Total revenues | <u>3,990,545</u> | <u>3,868,331</u> | <u>122,214</u> |
| Change in net position | 487,490 | 566,765 | (79,275) |
| Net position – beginning of period | <u>11,434,455</u> | <u>10,867,690</u> | <u>566,765</u> |
| Net position – end of period | <u>\$ 11,921,945</u> | <u>11,434,455</u> | <u>487,490</u> |

Vista Fire Protection District
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2020
With comparative amounts for June 30, 2019

Government-wide Financial Analysis, continued

The statements of activities show how the District's net position changed during the fiscal year. In fiscal year 2020, the District's net position increased 4.26% or \$487,490 to \$11,921,945 from ongoing operations.

A closer examination reveals that:

The District's total revenues from all sources increased 3.16% or \$122,214 to \$3,990,545. Program revenues increased 12.32% or \$13,476, due to an increase of \$19,191 in fire mitigation fees, which was offset by a decrease of \$5,715 in ambulance fees. General revenues increased 2.89% or \$108,738, primarily due to an increase of \$182,195 in property tax revenue, which was offset by decreases of \$55,120 in unrealized gains on investments and \$19,429 in interest earnings.

The District's total expenses increased 6.10%, or \$201,489 to \$3,503,055, due to increases of \$175,212 in fire protection services, \$15,792 in depreciation expense, and \$10,485 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, 2020, the District's General Fund reported a fund balance of \$11,717,898. An amount of \$11,712,830 as of June 30, 2020 constitutes the District's assigned fund balance, which is available for specific future District operations. (see note 6 for further information on the District's fund balances)

General Fund Budgetary Highlights

The final actual expenditures for the General Fund at year-end were \$59,158 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 \$310,545. (See Budgetary Comparison Schedule for General Fund under Required Supplementary Information section on page 30)

Capital Asset Administration

Changes in capital assets for 2020 were as follows:

| | <u>Balance 2019</u> | <u>Additions</u> | <u>Deletions/ Transfers</u> | <u>Balance 2020</u> |
|---------------------------|-------------------------|------------------|---------------------------------|-------------------------|
| Capital assets: | | | | |
| Non-depreciable assets | \$ 40,000 | - | - | 40,000 |
| Depreciable assets | <u>327,214</u> | <u>28,593</u> | - | <u>355,807</u> |
| Total capital assets | 367,214 | 28,593 | - | 395,807 |
| Accumulated depreciation | <u>(161,134)</u> | <u>(30,626)</u> | - | <u>(191,760)</u> |
| Total capital assets, net | <u>\$ 206,080</u> | <u>(2,033)</u> | - | <u>204,047</u> |

At the end of fiscal year 2020, the District's investment in capital assets amounted to \$204,047 (net of accumulated depreciation). This investment in capital assets includes access road improvements, equipment, and signage. (See Note 4 for further information)

Vista Fire Protection District
Management's Discussion and Analysis, continued
For the Fiscal Year Ended June 30, 2020
With comparative amounts for June 30, 2019

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) 758-3815.

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Basic Financial Statements

Vista Fire Protection District
Statement of Net Position
June 30, 2020
With comparative amounts for June 30, 2019

| | 2020 | 2019 |
|--|----------------------|-------------------|
| Current assets: | | |
| Cash and cash equivalents (note 2) | \$ 11,810,170 | 11,228,583 |
| Accrued interest receivable | 41,284 | 87,420 |
| Accounts receivable – fire mitigation | 6,089 | 22,567 |
| Property taxes receivable | 15,294 | 17,885 |
| Due from other governments (note 3) | 20,974 | 3,428 |
| Prepaid expenses | 5,068 | 1,489 |
| Total current assets | 11,898,879 | 11,361,372 |
| Non-current assets: | | |
| Capital assets – not being depreciated (note 4) | 40,000 | 40,000 |
| Capital assets – being depreciated, net (note 4) | 164,047 | 166,080 |
| Total non-current assets | 204,047 | 206,080 |
| Total assets | 12,102,926 | 11,567,452 |
| Current liabilities: | | |
| Accounts payable and accrued expenses | 9,114 | 7,041 |
| Accrued salaries and related payables | 1,166 | 815 |
| Due to other governments (note 3) | 170,701 | 125,141 |
| Total current liabilities | 180,981 | 132,997 |
| Total liabilities | 180,981 | 132,997 |
| Net position: (note 5) | | |
| Net investment in capital assets | 204,047 | 206,080 |
| Unrestricted | 11,717,898 | 11,228,375 |
| Total net position | \$ 11,921,945 | 11,434,455 |

See accompanying notes to the basic financial statements

Vista Fire Protection District
Statement of Activities
For the Fiscal Year Ended June 30, 2020
With comparative amounts for June 30, 2019

| | 2020 | 2019 |
|---|----------------------|-------------------|
| Expenses: | | |
| Fire protection services | \$ 3,342,855 | 3,167,643 |
| General and administrative | 129,573 | 119,088 |
| Depreciation | 30,627 | 14,835 |
| Total expenses | 3,503,055 | 3,301,566 |
| Program revenues: | | |
| Charges for services – fire mitigation fees | 86,898 | 67,707 |
| Charges for services – ambulance fees | 35,971 | 41,686 |
| Total program revenues | 122,869 | 109,393 |
| Net program expense | 3,380,186 | 3,192,173 |
| General revenues: | | |
| Property taxes | 3,567,523 | 3,385,328 |
| Interest earnings | 222,664 | 242,093 |
| Unrealized gain (loss) on investments | 77,318 | 132,438 |
| Gain (loss) on disposal of assets | 72 | (921) |
| Other non-operating revenues | 99 | - |
| Total general revenues | 3,867,676 | 3,758,938 |
| Change in net position | 487,490 | 566,765 |
| Net position – beginning of year | 11,434,455 | 10,867,690 |
| Net position – end of year | \$ 11,921,945 | 11,434,455 |

See accompanying notes to the basic financial statements

Vista Fire Protection District
Balance Sheet
June 30, 2020

| | General Fund | Reclassifications & Eliminations | Statement of Net Position |
|---|-------------------------|---|--------------------------------------|
| Current assets: | | | |
| Cash and cash equivalents | \$ 11,810,170 | - | 11,810,170 |
| Accrued interest receivable | 41,284 | - | 41,284 |
| Accounts receivable – fire mitigation | 6,089 | - | 6,089 |
| Property taxes receivable | 15,294 | - | 15,294 |
| Due from other governments | 20,974 | - | 20,974 |
| Prepaid expenses | 5,068 | - | 5,068 |
| Total current assets | 11,898,879 | - | 11,898,879 |
| Non-current assets: | | | |
| Capital assets not being depreciated | - | 40,000 | 40,000 |
| Capital assets being depreciated, net | - | 164,047 | 164,047 |
| Total non-current assets | - | 204,047 | 204,047 |
| Total assets | 11,898,879 | 204,047 | 12,102,926 |
| Liabilities: | | | |
| Accounts payable and accrued expenses | 9,114 | - | 9,114 |
| Accrued salaries and related payables | 1,166 | - | 1,166 |
| Due to other governments | 170,701 | - | 170,701 |
| Total liabilities | 180,981 | - | 180,981 |
| Fund balance: (note 6) | | | |
| Non-spendable | 5,068 | (5,068) | - |
| Assigned | 11,712,830 | (11,712,830) | - |
| Total fund balance | 11,717,898 | (11,717,898) | - |
| Total liabilities and fund balance | \$ 11,898,879 | | |
| Net position: (note 5) | | | |
| Net investment in capital assets | | \$ 204,047 | 204,047 |
| Unrestricted | | 11,717,898 | 11,717,898 |
| Total net position | | \$ 11,921,945 | 11,921,945 |

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, 2020

Reconciliation:

Fund balance of governmental funds 11,717,898

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 | | 164,047 | 204,047 |

Net position of governmental activities **\$ 11,921,945**

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, 2020

| | <u>General Fund</u> | <u>Reclassifications & Eliminations</u> | <u>Statement of Activities</u> |
|---|-------------------------|---|------------------------------------|
| Expenditures/Expenses: | | | |
| Fire protection services | \$ 3,342,855 | - | 3,342,855 |
| General and administrative | 129,573 | - | 129,573 |
| Depreciation | - | 30,627 | 30,627 |
| Total expenditures/expenses | <u>3,472,428</u> | <u>30,627</u> | <u>3,503,055</u> |
| Program revenues: | | | |
| Charges for services – fire mitigation fees | 86,898 | - | 86,898 |
| Charges for services – ambulance fees | 35,971 | - | 35,971 |
| Total program revenues | <u>122,869</u> | <u>-</u> | <u>122,869</u> |
| Net program expense | <u>3,349,559</u> | <u>30,627</u> | <u>3,380,186</u> |
| General revenues: | | | |
| Property taxes | 3,567,523 | - | 3,567,523 |
| Interest earnings | 222,664 | - | 222,664 |
| Unrealized gain (loss) on investments | 77,318 | - | 77,318 |
| Gain (loss) on disposal of assets | 72 | - | 72 |
| Other non-operating revenues | 99 | - | 99 |
| Total general revenues | <u>3,867,676</u> | <u>-</u> | <u>3,867,676</u> |
| Total revenues | <u>3,990,545</u> | <u>-</u> | <u>3,990,545</u> |
| Excess of revenues over expenditures | <u>518,117</u> | <u>(30,627)</u> | <u>487,490</u> |
| Change in net position | <u>518,117</u> | <u>(30,627)</u> | <u>487,490</u> |
| Fund balance/Net position – beginning of year (note 6) | <u>11,199,781</u> | | <u>11,434,455</u> |
| Fund balance/Net position – end of year | <u>\$ 11,717,898</u> | | <u>11,921,945</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, 2020

Reconciliation:

| | | |
|---|-----------|-----------------------|
| Net changes in fund balance of total governmental funds | \$ | 518,117 |
| 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 is allocated over their estimated useful lives as depreciation expense. | | |
| Depreciation expense | | <u>(30,627)</u> |
| Change in net position of governmental activities | \$ | <u>487,490</u> |

See accompanying notes to the basic financial statements

Vista Fire Protection District
Notes to the Basic Financial Statements
For the Fiscal Year Ended June 30, 2020

(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. 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.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

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

B. Basis of Accounting and Measurement Focus, continued

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 May 2020, the GASB issued Statement No. 95 – *Postponement of the Effective Dates of Certain Authoritative Guidance*. The primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later.

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

1. Use of Estimates

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

2. 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.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

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

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

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.

8. Capital Assets

Capital assets are recorded in the government-wide financial statements. Included in capital assets are equipment, emergency vehicles, and access road improvements. District policy is to capitalize *all* equipment, emergency vehicles, 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
- Emergency vehicles 10 years
- Access road improvements 20 years

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

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

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

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.
- **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.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(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

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.

(2) Cash and Cash Equivalents

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

| | |
|---------------------------|---------------|
| | 2020 |
| Cash and cash equivalents | \$ 11,810,170 |

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

| | |
|---|---------------|
| | 2020 |
| Petty cash | \$ 100 |
| Deposits held with financial institutions | 534,723 |
| Investments | 11,275,347 |
| Total | \$ 11,810,170 |

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

| | |
|---|-------------|
| | 2020 |
| Deposits held with Local Agency Investment Fund (LAIF) | 191 days |
| Deposits held with San Diego County Pooled Investment Fund (SDCPIF) | 559 days |

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(2) Cash and Cash Equivalents, continued

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).

Investments at June 30, 2020, consisted of the following:

| Investment Type | Total | Remaining Maturity 12 Months Or Less |
|--|----------------------|---|
| Local Agency Investment Fund (LAIF) | \$ 896,875 | 896,875 |
| San Diego County Pooled Investment Fund (SDCPIF) | 3,185,786 | 3,185,786 |
| California Asset Management Program (CAMP) | 244,667 | 244,667 |
| CB&T Trust Wealth Management | 6,948,019 | 6,948,019 |
| Total | \$ 11,275,347 | 11,275,347 |

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.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(2) Cash and Cash Equivalents, continued

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, 2020, 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) | \$ 896,875 | N/A | 896,875 |
| San Diego County Pooled Investment Fund (SDCPIF) | 3,185,786 | N/A | 3,185,786 |
| California Asset Management Program (CAMP) | 244,667 | N/A | 244,667 |
| CB&T Trust Wealth Management | 6,948,019 | N/A | 6,948,019 |
| Total | \$ 11,275,347 | | 11,275,347 |

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, 2020.

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 Year Ended June 30, 2020

(2) Cash and Cash Equivalents, continued

Fair Value Measurements

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

| <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) | \$ 896,875 | 896,875 | - | - |
| San Diego County Pooled Investment Fund (SCPIF) | 3,185,786 | 3,185,786 | - | - |
| California Asset Management Program (CAMP) | 244,667 | 244,667 | - | - |
| CB&T Trust Wealth Management | 6,948,019 | 6,948,019 | - | - |
| Total | \$ 11,275,347 | 11,275,347 | - | - |

(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>2020</u> |
|--|---------------------|
| District fees collected by the City of Vista on behalf of the District for fiscal year 2019/20 | \$ 35,971 |
| Less: Payments received through 06/30/20 | <u>(14,997)</u> |
| Balance due from the City of Vista | <u>20,974</u> |
| Fire protection and emergency medical services | 3,342,855 |
| Less: Payments remitted through 06/30/20 | <u>(3,172,154)</u> |
| Balance due to the City of Vista | <u>(170,701)</u> |
| Net due to the City of Vista | <u>\$ (149,727)</u> |

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(4) Capital Assets

Changes in capital assets for the 2020 fiscal year were as follows:

| | <u>Balance 2019</u> | <u>Additions</u> | <u>Deletions/ Transfers</u> | <u>Balance 2020</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 | 317,298 | 24,470 | - | 341,768 |
| Equipment | 1,541 | 4,123 | - | 5,664 |
| Signage | 8,375 | - | - | 8,375 |
| Total depreciable assets | <u>327,214</u> | <u>28,593</u> | <u>-</u> | <u>355,807</u> |
| Accumulated depreciation: | | | | |
| Access road improvements | (152,819) | (29,342) | - | (182,161) |
| Equipment | (1,232) | (446) | - | (1,678) |
| Signage | (7,083) | (838) | - | (7,921) |
| Total accumulated depreciation | <u>(161,134)</u> | <u>(30,626)</u> | <u>-</u> | <u>(191,760)</u> |
| Total depreciable assets, net | <u>166,080</u> | <u>(2,033)</u> | <u>-</u> | <u>164,047</u> |
| Total capital assets, net | <u>\$ 206,080</u> | | | <u>204,047</u> |

Major capital asset additions during the year included \$24,470 in access road improvements and \$4,123 in equipment.

(5) Net Position

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

| | <u>2020</u> |
|---|----------------------|
| Investment in capital assets: | |
| Capital assets, net | \$ <u>204,047</u> |
| Total investment in capital assets | <u>204,047</u> |
| Unrestricted net position: | |
| Non-spendable net position: | |
| Prepaid expenses | <u>5,068</u> |
| Total non-spendable net position | <u>5,068</u> |
| Spendable net position: | |
| Unrestricted: | |
| Designated for fire protection services | <u>11,712,830</u> |
| Total spendable net position | <u>11,712,830</u> |
| Total unrestricted net position | <u>11,717,898</u> |
| Total net position | <u>\$ 11,921,945</u> |

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

(5) Net Position, continued

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 | 2020 |
|---|------------------------------------|
| Operating reserve for natural disasters | \$ 4,500,000 |
| Unreserved portion of unrestricted net position | <u>7,217,898</u> |
| Total unrestricted net position | \$ <u><u>11,717,898</u></u> |

(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).

A detailed schedule of fund balances and their funding composition at June 30 were as follows:

| Description | 2020 |
|---|------------------------------------|
| Non-spendable: | |
| Prepaid expenses | \$ <u>5,068</u> |
| Total non-spendable | <u>5,068</u> |
| Assigned: | |
| Designated for fire protection services | <u>11,712,830</u> |
| Total assigned | <u>11,712,830</u> |
| Total fund balance | \$ <u><u>11,717,898</u></u> |

Fund Balance/Net position – Beginning of the Year Reclassification

The total fund balance as of June 30, 2019 was \$11,449,290; however, according to the June 30, 2019, financial statements, that fund balance includes land and depreciable assets, net of accumulated depreciation. To conform with current year presentations, the fund balance was reclassified to \$11,199,781 as of July 1, 2019, to reflect the total fund balance less land and depreciable assets, net of accumulated depreciation.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

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

The Governmental Accounting Standards Board (GASB) has issued several pronouncements prior to June 30, 2020, 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. 84

In January 2017, the GASB issued Statement No. 84 – *Fiduciary Activities*. The objective of this Statement is to improve guidance regarding the identification of fiduciary activities for accounting and financial reporting purposes and how those activities should be reported.

This Statement establishes criteria for identifying fiduciary activities of all state and local governments. The focus of the criteria generally is on (1) whether a government is controlling the assets of the fiduciary activity and (2) the beneficiaries with whom a fiduciary relationship exists. Separate criteria are included to identify fiduciary component units and postemployment benefit arrangements that are fiduciary activities.

This Statement describes four fiduciary funds that should be reported, if applicable: (1) pension (and other employee benefit) trust funds, (2) investment trust funds, (3) private-purpose trust funds, and (4) custodial funds. Custodial funds generally should report fiduciary activities that are not held in a trust or equivalent arrangement that meets specific criteria.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2018; 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. 87

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.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2019; however, in light of the COVID-19 pandemic, the effective date has been postponed by 18 months. Earlier application is encouraged.

Governmental Accounting Standards Board Statement No. 89

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.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

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

Governmental Accounting Standards Board Statement No. 89, continued

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.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2019; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged. The requirements of this Statement should be applied prospectively.

Governmental Accounting Standards Board Statement No. 90

In August 2018, the GASB issued Statement No. 90 – Majority Equity Interests—an amendment of GASB Statements No. 14 and No. 61. The primary objectives of this Statement are to improve the consistency and comparability of reporting a government’s majority equity interest in a legally separate organization and to improve the relevance of financial statement information for certain component units. It defines a majority equity interest and specifies that a majority equity interest in a legally separate organization should be reported as an investment if a government’s holding of the equity interest meets the definition of an investment. A majority equity interest that meets the definition of an investment should be measured using the equity method, unless it is held by a special-purpose government engaged only in fiduciary activities, a fiduciary fund, or an endowment (including permanent and term endowments) or permanent fund. Those governments and funds should measure the majority equity interest at fair value. For all other holdings of a majority equity interest in a legally separate organization, a government should report the legally separate organization as a component unit, and the government or fund that holds the equity interest should report an asset related to the majority equity interest using the equity method. This Statement establishes that ownership of a majority equity interest in a legally separate organization results in the government being financially accountable for the legally separate organization and, therefore, the government should report that organization as a component unit.

This Statement also requires that a component unit in which a government has a 100 percent equity interest account for its assets, deferred outflows of resources, liabilities, and deferred inflows of resources at acquisition value at the date the government acquired a 100 percent equity interest in the component unit. Transactions presented in flows statements of the component unit in that circumstance should include only transactions that occurred subsequent to the acquisition.

The requirements of this Statement were effective for reporting periods beginning after December 15, 2018; however, in light of the COVID-19 pandemic, the effective date has been postponed by one year. Earlier application is encouraged. The requirements should be applied retroactively, except for the provisions related to (1) reporting a majority equity interest in a component unit and (2) reporting a component unit if the government acquires a 100 percent equity interest. Those provisions should be applied on a prospective basis.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

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

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 also addresses arrangements—often characterized as leases—that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third-party obligors in the course of their activities. Payments from third-party obligors are intended to cover and coincide with debt service payments. During those arrangements, issuers retain the titles to the capital assets. Those titles may or may not pass to the obligors at the end of the arrangements.

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. 92

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.

Vista Fire Protection District
Notes to the Basic Financial Statements, continued
For the Fiscal Year Ended June 30, 2020

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

Governmental Accounting Standards Board Statement No. 93

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.

The requirements of this Statement were effective as follows: (1) The removal of LIBOR as an appropriate benchmark interest rate is effective for reporting periods ending after December 31, 2021; and (2) All other requirements of this Statement are effective for reporting periods beginning after June 15, 2020; however, in light of the COVID-19 pandemic, the effective dates have 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 Year Ended June 30, 2020

(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 Year Ended June 30, 2020

(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.

COVID-19 Pandemic

In December 2019, a novel strain of coronavirus has spread around the world resulting in business and social disruption. The coronavirus was declared a Public Health Emergency of International Concern by the World Health Organization on January 30, 2020. The operations and business results of the District could potentially be adversely affected by this global pandemic. The extent to which the coronavirus may impact business activity or investment results will depend on future developments, which are highly uncertain and cannot be predicted, including new information which may emerge concerning the severity of the coronavirus and the actions required to contain the coronavirus. The District has not included any contingencies in the financial statements specific to this issue.

(9) Subsequent Events

Events occurring after June 30, 2020, have been evaluated for possible adjustment to the financial statements or disclosure as of June 9, 2021, which is the date the financial statements were available to be issued. 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, 2020**

| | <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 | \$ 3,252,000 | - | 3,252,000 | 3,342,855 | 90,855 |
| General and administrative | <u>161,270</u> | <u>-</u> | <u>161,270</u> | <u>129,573</u> | <u>(31,697)</u> |
| Total expenditures/expenses | <u>3,413,270</u> | <u>-</u> | <u>3,413,270</u> | <u>3,472,428</u> | <u>59,158</u> |
| Program revenues: | | | | | |
| Charges for services – fire mitigation fees | 70,724 | - | 70,724 | 86,898 | 16,174 |
| Charges for services – ambulance fees | <u>29,276</u> | <u>-</u> | <u>29,276</u> | <u>35,971</u> | <u>6,695</u> |
| Total program revenues | <u>100,000</u> | <u>-</u> | <u>100,000</u> | <u>122,869</u> | <u>22,869</u> |
| General revenues: | | | | | |
| Property taxes | 3,400,000 | - | 3,400,000 | 3,567,523 | 167,523 |
| Interest earnings | 180,000 | - | 180,000 | 222,664 | 42,664 |
| Unrealized gain (loss) on investments | - | - | - | 77,318 | 77,318 |
| Gain (loss) on disposal of assets | - | - | - | 72 | 72 |
| Other non-operating revenues | <u>-</u> | <u>-</u> | <u>-</u> | <u>99</u> | <u>99</u> |
| Total general revenues | <u>3,580,000</u> | <u>-</u> | <u>3,580,000</u> | <u>3,867,676</u> | <u>287,676</u> |
| Total revenues | <u>3,680,000</u> | <u>-</u> | <u>3,680,000</u> | <u>3,990,545</u> | <u>310,545</u> |
| Excess of revenues over(under) expenditures | <u>266,730</u> | <u>-</u> | <u>266,730</u> | <u>518,117</u> | <u>251,387</u> |
| Net change in fund balance | <u>266,730</u> | <u>-</u> | <u>266,730</u> | <u>518,117</u> | <u>251,387</u> |
| Fund balance – beginning of year | <u>11,199,781</u> | <u>-</u> | <u>11,199,781</u> | <u>11,199,781</u> | |
| Fund balance – end of year | <u>\$ 11,466,511</u> | <u>-</u> | <u>11,466,511</u> | <u>11,717,898</u> | |

Notes to Required Supplementary Information

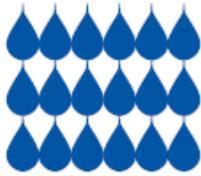
(1) Budgets and Budgetary Data

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.

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.

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Report on Compliance and Internal Controls



Charles Z. Fedak, CPA, MBA
Christopher J. Brown, CPA, CGMA
Andy Beck, CPA

Fedak & Brown LLP

Certified Public Accountants

Cypress Office:
6081 Orange Avenue
Cypress, California 90630
(657) 214-2307
FAX (714) 527-9154

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

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 year ended June 30, 2020, and the related notes to the financial statements, which collectively comprises the District's basic financial statements, and have issued our report thereon dated June 9, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit 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 audit 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 audit, 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

Fedak & Brown LLP

Cypress, California

June 9, 2021

Vista Fire Protection District

Management Report

June 30, 2020



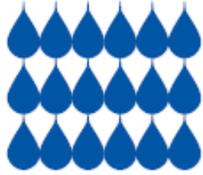
Fedak & Brown LLP
Certified Public Accountants

Vista Fire Protection District

Management Report

Table of Contents

| <u>Item</u> | <u>Page No.</u> |
|--|-----------------|
| General Introduction | 1 |
| Summary of Current Year Comments and Recommendations | 1-2 |
| Appendix: | |
| Audit/Finance Committee Letter | 1-3 |
| Schedule of Adjusting Journal Entries | 4 |



Charles Z. Fedak, CPA, MBA
Christopher J. Brown, CPA, CGMA
Andy Beck, CPA

Fedak & Brown LLP

Certified Public Accountants

Cypress Office:
6081 Orange Avenue
Cypress, California 90630
(657) 214-2307
FAX (714) 527-9154

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

Board of Directors
Vista Fire Protection District
Vista, California

Dear Members of the Board:

In planning and performing our audit of the financial statements of the governmental activities and each major fund of the Vista Fire Protection District (District) as of and for the year ended June 30, 2020, in accordance with auditing standards generally accepted in the United States of America, we considered District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of District's internal control. Accordingly, we do not express an opinion on the effectiveness of 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.

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

Summary of Current Year Comments and Recommendations

Our comments, all of which have been discussed with the appropriate members of management, are summarized as follows:

Disclosure of Audit Adjustments and Reclassifications

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

Summary of Current Year Comments and Recommendations, continued

Management's Response

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

* * * * *

This report is intended solely for the information and use of management and the Board of Directors of the District. This restriction is not intended to limit the distribution of this letter, which is a matter of public record.

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

Fedak & Brown LLP

Fedak & Brown LLP
Cypress, California
June 9, 2021

APPENDIX

Vista Fire Protection District

Audit/Finance Committee Letter

June 30, 2020



Charles Z. Fedak, CPA, MBA
Christopher J. Brown, CPA, CGMA
Andy Beck, CPA

Fedak & Brown LLP

Certified Public Accountants

Cypress Office:
6081 Orange Avenue
Cypress, California 90630
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FAX (714) 527-9154

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

Board of Directors
Vista Fire Protection District
Vista, California

We have audited the basic financial statements of the Vista Fire Protection District (District) for the year ended June 30, 2020. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards (and, if applicable, *Government Auditing Standards* and the Uniform Guidance), as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in Note 1 to the financial statements. No new accounting policies were adopted, and the application of existing policies was not changed during 2020.

We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Management's Judgments, Accounting Estimates and Financial Disclosures

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the position in the basic financial statements were:

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

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

Certain basic financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the basic financial statements were:

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

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

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit processes and testwork; however, we experienced significant delays in performing our procedures based on a lack of timely receipt of audit support.

Corrected and Uncorrected Misstatements

Generally Accepted Auditing Standards require us to accumulate all known and likely misstatements identified during the audit, except those that are considered trivial, and communicate them to the appropriate level of management as follows:

There were three (3) audit adjustments and/or reclassification entries made to the original trial balance presented to us to begin our audit. These journal entries were prepared by the auditor (see a listing of these entries attached on page 4 of this report).

Disagreements with Management

For the purpose of this letter, professional standards define a disagreement with management as a financial accounting, reporting or auditing matter, whether or not resolved to our satisfaction that could be significant to the basic financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit of the District.

Management Representations

We have requested certain representations from management that are included in the Management Representational Letter to the Auditor dated June 9, 2021.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves the application of an accounting principal to the District's basic financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the District's auditor. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Restrictions on Use

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

Conclusion

We appreciate the cooperation extended to us by Jeff Golden, Treasurer, in the performance of our audit testwork.

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

Fedak & Brown LLP

Fedak & Brown LLP
Cypress, California
June 9, 2021

**Vista Fire Protection District
Schedule of Adjusting Journal Entries
June 30, 2020**

| Account | Description | Debit | Credit |
|---|--------------------------------|-----------------------------|--------------------------|
| Adjusting Journal Entries JE # 1 | | | |
| AJE - To record the LAIF Fair Market Value adjustment as of June 30, 2020. | | | |
| 109 | Investment - LAIF | \$ 4,384.62 | |
| 868 | Gain/Loss on Valuation Change | | 4,384.62 |
| Total | | <u><u>4,384.62</u></u> | <u><u>4,384.62</u></u> |
| Adjusting Journal Entries JE # 2 | | | |
| AJE - To correct valuation change amount per Zions Institutional Liquidity Management report as of June 30, 2020. | | | |
| 113 | California Bank & Trust Wealth | 72,932.99 | |
| 868 | Gain/Loss on Valuation Change | | 72,932.99 |
| Total | | <u><u>72,932.99</u></u> | <u><u>72,932.99</u></u> |
| Adjusting Journal Entries JE # 3 | | | |
| AJE - To record depreciation expense in FY20 and correct FY19 depreciation expense in the current year. | | | |
| 640 | Depreciation | 1,074.00 | |
| 640 | Depreciation | 29,553.00 | |
| 151 | Accumulated Depreciation | | 30,627.00 |
| Total | | <u><u>\$ 30,627.00</u></u> | <u><u>30,627.00</u></u> |
| Total Adjusting Journal Entries | | <u><u>\$ 107,944.61</u></u> | <u><u>107,944.61</u></u> |

Legend:

| | |
|-----|-------------------------------|
| AJE | Audit Adjusting Journal Entry |
|-----|-------------------------------|



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FAX (714) 527-9154

Riverside Office:
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Riverside, California 92507
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UNDERSTANDING OF THE ENGAGEMENT

June 20, 2021

Board of Directors
Vista Fire Protection District
c/o Jeffrey C. Golden, CPA
Copeland, Miranda & Benner, CPAs
955 Vale Terrace Drive, Suite A
Vista, California 92084

Dear Mr. Jeffrey Golden, Treasurer:

We are pleased to confirm our understanding of the services we are to provide the Vista Fire Protection District (District) for the year ended June 30, 2021. We will audit the financial statements of the governmental activities, including the related notes to the financial statements, which collectively comprise the basic financial statements of the District as of and for the year ended June 30, 2021. Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to supplement the District's basic financial statements. Such information, 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. As part of our engagement, we will apply certain limited procedures to the District's RSI in accordance with auditing standards generally accepted in the United States of America. These limited procedures will consist of inquiries of management regarding 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 will 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. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis
- 2) Budgetary Comparison Schedule -- General Fund

Audit Objectives

The objective of our audit is the expression of opinions as to whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit will be conducted in accordance with auditing standards generally accepted in the United States of America and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express such opinions. We will issue a written report upon completion of our audit of the District's financial statements. Our report will be addressed to Board of Directors of the District. We cannot provide assurance that unmodified opinions will be expressed. Circumstances may arise in which it is necessary for us to modify our opinions or add emphasis-of-matter or other-matter paragraphs. If our opinions on the financial statements are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express opinions or issue reports, or may withdraw from this engagement.

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

Audit Procedures - General

Government Auditing Standards require that we communicate, during the planning stage of an audit, certain information to officials of the audited entity, and certain other parties. That information follows:

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Audit Procedures – General, continued

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements may exist and not be detected by us, even though the audit is properly planned and performed in accordance with U.S. generally accepted auditing standards and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, any fraudulent financial reporting, or misappropriation of assets that come to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential, and of any material abuse that comes to our attention. Our responsibility as auditors is limited to the period covered by our audit and does not extend to later periods for which we are not engaged as auditors.

We have advised the District of the limitations of our audit regarding the detection of fraud and the possible effect on the financial statements (including misappropriation of cash or other assets). We have offered to perform, as a separate engagement, extended procedures specifically designed to detect fraud and the District has declined to engage us to do so at this time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by generally accepted auditing standards.

Audit Procedures - Internal Control

Our audit will include obtaining an understanding of the government and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Other Services

We will also assist in preparing the financial statements and related notes of the District in conformity with U.S. generally accepted accounting principles based on information provided by you. These non-audit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*.

Management Responsibilities

Management is responsible for establishing and maintaining effective internal controls, including evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with U.S. generally accepted accounting principles, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to us and for the accuracy and completeness of that information. You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, (2) additional information that we may request for the purpose of the audit, and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence.

Your responsibilities include adjusting the financial statements to correct material misstatements and for confirming to us in the written representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts or grant agreements, or abuse that we report.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Management Responsibilities, continued

You agree to assume all management responsibilities relating to the financial statements and related notes and any other non-audit services we provide. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the non-audit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

With regard to using the auditor's report, you understand that you must obtain our prior written consent to reproduce or use our report in bond offering official statements or other documents.

With regard to the electronic dissemination of audited financial statements, including financial statements published electronically on your website, you understand that electronic sites are a means to distribute information and, therefore, we are not required to read the information contained in these sites or to consider the consistency of other information in the electronic site with the original document.

Engagement Administration, Fees, and Other

We may from time to time, and depending on the circumstances, use third-party service providers in serving your account. We may share confidential information about you with these service providers but remain committed to maintaining the confidentiality and security of your information. Accordingly, we maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, we will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and we will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that we are unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your confidential information with the third-party service provider. Furthermore, we will remain responsible for the work provided by any such third-party service providers.

We understand that your employees will prepare all cash or other confirmations and schedules we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the District; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Fedak & Brown LLP and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to various government agencies or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Fedak & Brown LLP personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of seven years under California State Law after the report release date. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Engagement Administration, Fees, and Other, continued

We expect to begin our planning procedures in July 2021, begin our audit procedures in October - November 2021, and to issue our reports no later than December 2021 (based on availability of audit support). Christopher Brown is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them.

Our fee for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed \$8,100 (which includes our out of pocket costs not to exceed \$250). Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

Fedak & Brown LLP

Fedak & Brown LLP

RESPONSE:

This letter correctly sets forth the understanding of Vista Fire Protection District.

By: _____

Title: _____

Date: _____

**VISTA FIRE PROTECTION DISTRICT
6/21 FINAL BUDGET TO ESTIMATED ACTUAL
6/21 TO DRAFT BUDGET 6/22**

| | FINAL | ESTIMATED | DRAFT |
|---|------------------------|------------------------|------------------------|
| | BUDGET | FINAL | BUDGET |
| DESCRIPTION | 7/01/20-6/30/21 | 7/01/20-6/30/21 | 7/01/21-6/30/22 |
| REVENUES | | | |
| TAX REVENUES | \$3,500,000 | \$3,743,008 | \$3,800,000 |
| OPERATING REVENUES | 100,000 | 72,271 | 70,000 |
| INVESTMENT REVENUES | 150,000 | 115,253 | 100,000 |
| TOTAL REVENUES | \$3,750,000 | \$3,930,532 | \$3,970,000 |
| OPERATING EXPENDITURES | | | |
| ACCOUNTING & FINANCE | | | |
| TREASURER / ACCOUNTING | 25,988 | 23,625 | 25,000 |
| BOARD CLERK | 6,072 | 5,520 | 6,000 |
| AUDIT | 9,500 | 8,100 | 8,100 |
| TREASURER BOND | 2,979 | 2,979 | 2,979 |
| EDUCATION/COMMUNITY | | | |
| COMMUNITY OUTREACH | 5,000 | 0 | 5,000 |
| PERSONNEL/FIRE INSPECTOR | 60,000 | 50,000 | 60,000 |
| ADMINISTRATIVE | | | |
| ADMINISTRATION/MISC | 3,000 | 2,414 | 3,000 |
| LAFCO COST ALLOCATION | 2,500 | 1,867 | 2,132 |
| COUNTY ELECTION | 1,000 | 13,980 | 0 |
| BANK/SECURITY/INVEST FEES | 11,500 | 10,352 | 11,500 |
| DIRECTOR COMPENSATION | 6,000 | 5,400 | 6,000 |
| LEGAL SERVICES/NOTICES | 20,000 | 27,587 | 130,000 |
| INSURANCE/WORKERS COMP | 6,000 | 4,784 | 6,000 |
| COMMUNITY WILDFIRE PROTECTION PLAN | 0 | 0 | 49,800 |
| OTHER SPECIAL PROJECTS | 0 | 0 | 30,000 |
| FIRE PROTECTION/MEDICAL RESPONSE | | | |
| SERVICES PURCHASED (CITY) | 3,210,000 | 3,405,482 | 3,465,000 |
| REPAIR & UPGRADES | | | |
| ACCESS ROADS / CONSULTING | 50,000 | 43,784 | 50,000 |
| FIRE STATION SITE / LAND ACQUISITION | 25,000 | 0 | 25,000 |
| FIRE HYDRANT MAINTENANCE | 27,000 | 27,621 | 28,000 |
| GENERAL MAINTENANCE | 25,000 | 0 | 25,000 |
| WEED ABATEMENT | 4,000 | 0 | 4,000 |
| PANORAMIC ESTATES | | | |
| RE TAX /MAINTENANCE | 6,000 | 4,692 | 6,000 |
| LAND ACQUISITION | 0 | 0 | 0 |
| OPERATING EXPENDITURES | \$3,506,539 | \$3,638,187 | \$3,948,511 |
| NET OPERATING REVENUE BEFORE BUDGETED CAPITAL EXPENDITURES | \$243,461 | \$292,345 | \$21,489 |

RESOLUTION NO. _____

A RESOLUTION FOR THE BOARD OF DIRECTORS OF THE
VISTA FIRE PROTECTION DISTRICT

DECLARING APN 172-112-07-00 AS “SURPLUS LAND”

WHEREAS, on or about March 20, 2014, the Vista Fire Protection District (“District”) took title, in fee simple, to that real property associated with APN 172-112-07-00. APN 172-112-07-00 abuts Panoramic Drive, to the West, and Panoramic Place, to the Southeast, and is located in the County of San Diego, State of California (“Panoramic Property”). The legal description of the Panoramic Property is attached to, and incorporated into, this Resolution as Exhibit “A”; and

WHEREAS, pursuant to the Chapter V, Section 2, of the Bylaws of the Vista Fire Protection District (“Bylaws”), and California Health and Safety Code § 13861, the District is empowered to dispose of real property; and

WHEREAS, pursuant to the Chapter IV, Section 1, of the Bylaws, and California Health and Safety Code § 13840, the District is governed by a board of directors (“Board of Directors”); and

WHEREAS, under the Surplus Property Land Act, Government Code Sections 54220-54234 (“Act”), surplus land is land owned in fee simple by the District for which the Board of Directors takes formal action in a regular public meeting declaring the land is surplus and not necessary for the District’s use. The land must be declared either surplus land or exempt surplus land; and

WHEREAS, the Board of Directors of the District has determined that the Panoramic Property is not suitable for the District’s use, thus, desires to dispose of the Panoramic Property; and

WHEREAS, the Panoramic Property is considered “surplus property” within the meaning of California Government Code § 54221(b).

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Board of the Directors of the District hereby declares that the Panoramic Property is “surplus property” within the meaning of California Government Code § 54221(b), as the Panoramic Property is surplus and not necessary for the District’s use.
2. The Clerk is hereby directed to send a notice of availability, in a form prepared by Counsel to the entities designated in Government Code Section 54222 (“Designated Entities”) by electronic mail or by certified mail.

PASSED, APPROVED, AND ADOPTED at a regular public meeting of the Board of Directors of the Vista Fire Protection District on July 14, 2021, by the following vote, to wit:

AYES:

NOES:

ABSENT:

ATTEST: _____

Christie Ross, Clerk of the Board

EXHIBIT A

EXHIBIT A

LEGAL DESCRIPTION

THE LAND REFERRED TO HEREIN BELOW IS SITUATED IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, AND IS DESCRIBED AS FOLLOWS:

PARCEL 1: APN 172-112-07

LOT 1 OF COUNTY OF SAN DIEGO TRACT NO. 4392-1 IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ACCORDING TO MAP THEREOF NO. 13930, FILED IN THE OFFICE OF THE COUNTY RECORDER OF SAN DIEGO COUNTY, FEBRUARY 9, 2000.

RESERVING THEREFROM A NON-EXCLUSIVE EASEMENT FOR INGRESS AND EGRESS, OVER, ALONG, ACROSS AND THROUGH THOSE PORTIONS OF SAID LOT 1 SHOWN AND DESIGNATED ON SAID MAP NO. 13930 AS "PROPOSED PRIVATE ROAD AND PUBLIC UTILITY EASEMENT". THIS EASEMENT RESERVATIONS MADE PURSUANT AND SUBJECT TO THAT CERTAIN "DECLARATION OF COVENANTS, CONDITIONS AND RESTRICTIONS ESTABLISHING AND RESERVING PRIVATE ROAD EASEMENTS" RECORDED JUNE 21, 2005 AS FILE NO. 2005-0519509 OF OFFICIAL RECORDS.

PARCEL 2:

A NON-EXCLUSIVE EASEMENT FOR INGRESS AND EGRESS, OVER, ALONG, ACROSS AND THROUGH THOSE PORTIONS OF LOTS 1 THROUGH 13 INCLUSIVE, OF COUNTY OF SAN DIEGO TRACT NO. 4392-1, ACCORDING TO MAP THEREOF NO. 13930, FILED IN THE OFFICE OF THE COUNTY RECORDER OF SAN DIEGO COUNTY, FEBRUARY 9, 2000, SHOWN AND DESIGNATED THEREON AS "PROPOSED PRIVATE ROAD AND PUBLIC UTILITY EASEMENT" THEREON. THIS EASEMENT IS GRANTED PURSUANT AND SUBJECT TO THAT CERTAIN "DECLARATION OF COVENANTS, CONDITIONS AND RESTRICTIONS ESTABLISHING AND RESERVING PRIVATE ROAD EASEMENT" RECORDED JUNE 21, 2005 AS FILE NO. 2005-0519509 OF OFFICIAL RECORDS. EXCEPTING THEREFROM, THAT PORTION LYING IN PARCEL 1 ABOVE.

PARCEL 3:

A NON-EXCLUSIVE EASEMENT FOR INGRESS AND EGRESS OVER, ALONG, ACROSS AND THROUGH THOSE PORTIONS OF LOTS 14 THROUGH 35 INCLUSIVE, OF COUNTY OF SAN DIEGO TRACT NO. 4392-2, ACCORDING TO MAP THEREOF NO. 13931, FILED IN THE OFFICE OF THE COUNTY RECORDER OF SAN DIEGO COUNTY, FEBRUARY 9, 2000, SHOWN AND DESIGNATED THEREON AS "PROPOSED PRIVATE ROAD AND PUBLIC UTILITY EASEMENT" THEREON. THIS EASEMENT IS GRANTED PURSUANT AND SUBJECT TO THAT CERTAIN DECLARATION OF COVENANTS, CONDITIONS AND RESTRICTIONS ESTABLISHING AND RESERVING PRIVATE ROAD EASEMENT" RECORDED JUNE 21, 2005 AS FILE NO. 2005-0519509 OF OFFICIAL RECORDS.

PARCEL 4:

AN EASEMENT FOR INGRESS AND EGRESS FOR ROAD AND UTILITY PURPOSES OVER, UNDER, ALONG AND ACROSS THOSE PORTIONS OF THE SOUTHEAST QUARTER OF SECTION 8 AND THE SOUTHERLY HALF OF LOT 5 IN SECTION 9, ALL BEING IN TOWNSHIP 11 SOUTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ACCORDING TO OFFICIAL PLAT THEREOF, AS DESCRIBED IN PARCELS 4 TO 16, INCLUSIVE, IN DEED TO NICHOLAS MUSURACA, ET UX, RECORDED OCTOBER 8, 1964 AS INSTRUMENT NO. 184252 OF OFFICIAL RECORDS.

PARCEL 5:

AN EASEMENT FOR INGRESS AND EGRESS FOR ROAD AND UTILITY PURPOSES AND APPURTENANCES THERETO OVER, UNDER, ALONG AND ACROSS A STRIP OF LAND 60.00 FEET IN WIDTH, LYING WITHIN LOTS 4 AND 5 IN SECTION 9, TOWNSHIP 11 SOUTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, IN THE

EXHIBIT A
(Continued)

COUNTY OF SAN DIEGO, State of California, ACCORDING TO OFFICIAL PLAT THEREOF, THE CENTER LINE OF SAID STRIP BEING DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER OF THE NORTH HALF OF SAID LOT 5; THENCE ALONG THE SOUTHERLY LINE OF SAID NORTH HALF SOUTH 89° 59' 56" EAST, 289.39 FEET TO THE TRUE POINT OF BEGINNING; THENCE NORTH 11° 29' 20" EAST, 15.47 FEET; THENCE NORTH 01° 59' 40" WEST, 241.70 FEET TO THE BEGINNING OF A TANGENT 350.00 FOOT RADIUS CURVE, CONCAVE SOUTHEASTERLY; THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 47° 32' 00" A DISTANCE OF 290.36 FEET; THENCE TANGENT TO SAID CURVE NORTH 45° 32' 20" EAST, 8.20 FEET TO THE BEGINNING OF A TANGENT 470.00 FOOT RADIUS CURVE, CONCAVE SOUTHEASTERLY; THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 45° 01' 05", A DISTANCE OF 369.29 FEET TO THE POINT OF TANGENCY IN THE NORTHERLY LINE OF SAID LOT 5; THENCE ALONG SAID NORTHERLY LINE SOUTH 89° 26' 35" EAST TO THE SOUTHEAST CORNER OF PARCEL 1 AS DESCRIBED IN DEED TO LAWRENCE K. SINZ AND EMI LIE I. SINZ, HUSBAND AND WIFE AS JOINT TENANTS, RECORDED APRIL 28, 1965 AS FILE NO. 74862. THE SIDELINES OF SAID STRIP TO BE PROLONGED OR SHORTENED SO AS TO TERMINATE SOUTHERLY IN THE SOUTHERLY LINE OF THE NORTHERLY HALF OF SAID LOT 5.

PARCEL 6:

AN EASEMENT FOR INGRESS AND EGRESS FOR ROAD AND PUBLIC UTILITY PURPOSES AND APPURTENANCES THERETO OVER, UNDER, ALONG AND ACROSS A STRIP OF LAND 60.00 FEET IN WIDTH, LYING WITHIN THE SOUTHERLY HALF OF LOT 4, IN SECTION 9, TOWNSHIP 11 SOUTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ACCORDING TO OFFICIAL PLAT THEREOF, THE CENTER LINE OF SAID STRIP BEING DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER OF SAID LOT 4; THENCE ALONG THE SOUTHERLY LINE OF SAID LOT 4, SOUTH 89° 26' 35" EAST 538.69 FEET TO THE TRUE POINT OF BEGINNING; THENCE NORTH 41° 30' 40" WEST, 167.76 FEET TO A POINT ON THE ARC OF A NON-TANGENT 90.00 FOOT RADIUS CURVE, CONCAVE EASTERLY, A RADIAL LINE OF SAID CURVE BEARS SOUTH 60° 03' 25" WEST TO SAID POINT; THENCE NORTHWESTERLY, NORTHERLY AND NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 70° 30' 00" A DISTANCE OF 110.74 FEET; THENCE TANGENT TO SAID CURVE NORTH 40° 33' 25" EAST, 12.77 FEET TO THE BEGINNING OF A TANGENT 90.00 FOOT RADIUS CURVE, CONCAVE SOUTHEASTERLY; THENCE NORTHEASTERLY AND EASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 50° 00' 00" A DISTANCE OF 78.54 FEET; THENCE TANGENT TO SAID CURVE SOUTH 89° 26' 35" EAST, 137.63 FEET TO THE BEGINNING OF A TANGENT 209.80 FOOT RADIUS CURVE, CONCAVE WESTERLY; THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 70° 31' 20" A DISTANCE OF 258.23 FEET. THE SIDELINES OF SAID STRIP TO BE PROLONGED OR SHORTENED SO AS TO TERMINATE SOUTHERLY IN THE SOUTHERLY LINE OF SAID LOT 4.

PARCEL 7:

AN EASEMENT FOR ROAD AND PUBLIC UTILITY PURPOSES AND APPURTENANCES THERETO OVER, UNDER, ALONG AND ACROSS A 60.00 FOOT STRIP OF LAND LYING WITHIN THE NORTH HALF OF LOT 5, SECTION 9, TOWNSHIP 11 SOUTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ACCORDING TO OFFICIAL PLAT THEREOF, THE CENTER LINE OF SAID STRIP BEING DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF SAID LOT 5; THENCE ALONG THE NORTHERLY LINE OF SAID LOT 5, NORTH 89° 26' 35" EAST, 538.69 FEET TO THE TRUE POINT OF BEGINNING; THENCE SOUTH 41° 30' 40" EAST APPROXIMATELY 10.00 FEET TO AN INTERSECTION WITH THE NORTHWESTERLY BOUNDARY OF PARCEL 5 HEREIN ABOVE DESCRIBED. THE SIDELINES OF SAID EASEMENT TO BE PROLONGED OR SHORTENED NORTHERLY SO AS TO JOIN THE SIDELINES OF PARCEL 6 HEREIN ABOVE DESCRIBED AND TO

EXHIBIT A

(Continued)

BE PROLONGED OR SHORTENED AS NECESSARY SO AS TO TERMINATE SOUTHERLY IN THE NORTHWESTERLY BOUNDARY OF PARCEL 5 HEREBINABOVE DESCRIBED.

PARCEL 8:

AN EASEMENT FOR ROAD AND PUBLIC UTILITY PURPOSES AND APPURTENANCES THERETO OVER, UNDER, ALONG AND ACROSS A 40.00 FOOT STRIP OF LAND LYING WITHIN THE SOUTH HALF OF LOT 4, SECTION 9, TOWNSHIP 11 SOUTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ACCORDING TO OFFICIAL PLAT THEREOF, THE CENTER LINE OF SAID STRIP BEING DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER OF SAID LOT 4; THENCE ALONG THE SOUTHERLY LINE OF SAID LOT 4, SOUTH 89° 26' 35" EAST, 538.69 FEET; THENCE NORTH 41° 30' 40" WEST, 167.76 FEET TO A POINT ON THE ARC OF A NON-TANGENT 90.00 FOOT RADIUS CURVE, CONCAVE EASTERLY, A RADIAL LINE OF SAID CURVE BEARS SOUTH 60° 03' 25" WEST TO SAID POINT; THENCE NORTHWESTERLY, NORTHERLY AND NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 70° 30' 00" A DISTANCE OF 110.74 FEET; THENCE TANGENT TO SAID CURVE, NORTH 40° 33' 25" EAST, 12.77 FEET TO THE BEGINNING OF A TANGENT 90.00 FOOT RADIUS CURVE, CONCAVE SOUTHEASTERLY; THENCE NORTHEASTERLY AND EASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 50° 00' 00" A DISTANCE OF 78.54 FEET; THENCE TANGENT TO SAID CURVE SOUTH 89° 26' 35" EAST, 137.63 FEET TO THE BEGINNING OF A TANGENT 209.80 FOOT RADIUS CURVE, CONCAVE WESTERLY; THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 70° 31' 20" A DISTANCE OF 258.23 FEET TO A POINT, A RADIAL LINE OF SAID CURVE BEARS SOUTH 69° 57' 55" EAST TO SAID POINT, BEING THE TRUE POINT OF BEGINNING; THENCE NORTH 65° 06' 00" EAST 337.94 FEET TO THE BEGINNING OF A TANGENT 330.00 FOOT RADIUS CURVE CONCAVE NORTHWESTERLY; THENCE ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 27° 21' 00", A DISTANCE OF 157.52 FEET TO AN INTERSECTION WITH THE NORTHERLY LINE OF THE SOUTHERLY HALF OF SAID LOT 4. THE SIDELINES OF SAID STRIP TO BE PROLONGED OR SHORTENED AS NECESSARY SO AS TO TERMINATE NORTHERLY IN THE NORTHERLY LINE OF THE SOUTHERLY HALF OF SAID LOT 4 AND SOUTHWESTERLY IN THE EASTERLY BOUNDARY OF PARCEL 6 HEREBINABOVE DESCRIBED.

PARCEL 9:

AN EASEMENT FOR ROAD AND PUBLIC UTILITY PURPOSES OVER, UNDER, ALONG AND ACROSS A 60.00 FOOT STRIP OF LAND LYING WITHIN THE NORTH HALF OF LOT 6, SECTION 9, TOWNSHIP 11 SOUTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ACCORDING TO OFFICIAL PUT THEREOF, THE CENTER LINE OF SAID STRIP BEING DESCRIBED AS FOLLOWS:

BEGINNING AT THE INTERSECTION OF THE SOUTHERLY LINE OF THE NORTH HALF OF SAID LOT 6 WITH THE WESTERLY LINE OF THE EASTERLY 426.00 FEET OF SAID NORTH HALF; THENCE NORTH 00° 20' 58" WEST 375.46 FEET; THENCE SOUTH 71° 07' 20" WEST, 271.92 FEET TO THE BEGINNING OF A TANGENT 180.00 FOOT RADIUS CURVE, CONCAVE SOUTHEASTERLY; THENCE SOUTHWESTERLY AND SOUTHERLY ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 71° 07' 16" A DISTANCE OF 223.43 FEET; THENCE TANGENT TO SAID CURVE, SOUTH 00° 00' 04" WEST, 117.16 FEET TO THE SOUTHERLY LINE OF THE NORTH HALF OF SAID LOT 6.

EXCEPTING THEREFROM THAT PORTION LYING WITHIN THE WESTERLY 208.00 FEET OF THE EASTERLY 416.00 FEET TO THE SOUTHERLY 20.00 FEET OF THE NORTH HALF OF SAID LOT 6.

PARCEL 10:

EXHIBIT A

(Continued)

AN BASEMENT FOR ROAD AND PUBLIC UTILITY PURPOSES OVER, UNDER, ALONG AND ACROSS A 60.00 FOOT STRIP OF LAND LYING WITHIN THE NORTH HALF OF LOT 6, SECTION 9, TOWNSHIP 11 SOUTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ACCORDING TO OFFICIAL PLAT THEREOF, THE CENTER LINE OF WHICH IS DESCRIBED AS FOLLOWS:

COMMENCING AT THE INTERSECTION OF THE SOUTHERLY LINE OF THE NORTH HALF OF SAID LOT 6 WITH THE WESTERLY LINE OF THE EASTERLY 426.00 FEET OF SAID NORTH HALF; THENCE ALONG SAID WESTERLY LINE, NORTH 00° 20' 58" WEST 375.46 FEET; THENCE LEAVING SAID WESTERLY LINE, SOUTH 71° 07' 20" WEST, 256.92 FEET TO THE TRUE POINT OF BEGINNING; THENCE NORTH 19° 29' 40" WEST, 175.00 FEET TO THE BEGINNING OF A TANGENT 110.00 FOOT RADIUS CURVE, CONCAVE SOUTHERLY; THENCE NORTHWESTERLY, WESTERLY AND SOUTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 135° 54' 00" A DISTANCE OF 260.91 FEET; THENCE TANGENT TO SAID CURVE SOUTH 24° 36' 20" WEST 205.00 FEET.

PARCEL 11:

AN EASEMENT AND RIGHT OF WAY FOR INGRESS AND EGRESS FOR ROAD PURPOSES OVER, ALONG AND ACROSS A STRIP OF LAND 60.00 FEET IN WIDTH LYING WITHIN THE SOUTH HALF OF LOT 5, SECTION 9, TOWNSHIP 11 SOUTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ACCORDING TO OFFICIAL PLAT THEREOF, THE CENTER LINE OF SAID STRIP BEING DESCRIBED AS FOLLOWS: COMMENCING AT THE SOUTHEAST CORNER OF SAID LOT 5; THENCE ALONG THE EASTERLY LINE OF SAID LOT 5, NORTH 00° 23' 43" WEST, 326.40 FEET TO THE TRUE POINT OF BEGINNING; THENCE SOUTH 89° 43' 23" WEST, 1131.35 FEET TO AN INTERSECTION WITH THE SOUTHEASTERLY BOUNDARY OF PARCEL 15 AS DESCRIBED IN DEED TO NICHOLAS MUSURACA, ET UX, RECORDED OCTOBER 8, 1964 AS FILE NO., 184252 OF OFFICIAL RECORDS. THE SIDELINES OF SAID STRIP TO BE PROLONGED OR SHORTENED SO AS TO TERMINATE ON THE EAST IN THE EASTERLY LINE OF SAID LOT 5 AND TO TERMINATE ON THE WEST IN THE SOUTHEASTERLY BOUNDARY OF SAID PARCEL 15 OF MUSURACA'S LAND.

PARCEL 12:

AN EASEMENT AND RIGHT OF WAY FOR INGRESS AND EGRESS FOR ROAD PURPOSES OVER, ALONG AND ACROSS A STRIP OF LAND 60.00 FEET IN WIDTH LYING WITHIN THE SOUTH HALF OF LOT 8, IN SECTION 9, TOWNSHIP 11 SOUTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, IN THE COUNTY OF SAN DIEGO, State of California, ACCORDING TO OFFICIAL PLAT THEREOF, THE CENTER LINE OF SAID STRIP BEING DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER OF SAID LOT 6; THENCE ALONG THE WESTERLY LINE OF SAID LOT 6, NORTH 00° 23' 43" WEST, 326.40 FEET TO THE TRUE POINT OF BEGINNING; THENCE NORTH 89° 43' 23" EAST, 157.68 FEET TO THE BEGINNING OF A TANGENT 400.00 FOOT RADIUS CURVE, CONCAVE NORTHWESTERLY; THENCE NORTHEASTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 63° 57' 23" A DISTANCE OF 446.50 FEET; THENCE TANGENT TO SAID CURVE NORTH 25° 48' 00" EAST, 110.49 FEET TO AN INTERSECTION WITH THE NORTHERLY LINE OF THE SOUTH HALF OF SAID LOT 6. THE SIDELINES OF SAID STRIP TO BE PROLONGED OR SHORTENED SO AS TO INTERSECT THE NORTHERLY AND WESTERLY LINE OF THE SOUTH HALF OF SAID LOT 6.

PARCEL 13:

AN EASEMENT FOR ROAD AND PUBLIC UTILITY PURPOSES OVER, UNDER, ALONG AND ACROSS THE NORTHERLY 40.00 FEET OF THE WESTERLY 30.00 FEET OF THE NORTHERLY 195.00 FEET OF THAT PORTION OF LOT 3 IN SECTION 9, TOWNSHIP 11 SOUTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ACCORDING TO OFFICIAL PLAT THEREOF, LYING

EXHIBIT A
(Continued)

SOUTHERLY OF THE EASTERLY PROLONGATION OF THE NORTHERLY LINE OF THE SOUTH HALF OF LOT 4 IN SAID SECTION 9.

EXCEPTING THEREFROM THAT PORTION LYING WITHIN PARCEL 1 HEREIN DESCRIBED.

PARCEL 14:

AN EASEMENT FOR ROAD AND PUBLIC UTILITY PURPOSES AND APPURTENANCES THERETO OVER, UNDER, ALONG AND ACROSS THAT PORTION OF THE NORTHERLY 40.00 FEET OF THE SOUTH HALF OF LOT 4 IN SECTION 9, TOWNSHIP 11 SOUTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA. ACCORDING TO OFFICIAL PLAT THEREOF, LYING EASTERLY OF A LINE DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF THE SOUTH HALF OF SAID LOT 4; THENCE ALONG THE NORTHERLY LINE OF THE SOUTH HALF OF SAID LOT 4, NORTH 88° 53' 15" WEST, 89.80 FEET TO A POINT ON THE ARC OF A NON-TANGENT 330.00 FOOT RADIUS CURVE, CONCAVE NORTHWESTERLY, A RADIAL LINE OF SAID CURVE BEARS SOUTH 52° 15'00" EAST TO SAID POINT AND BEING THE TRUE POINT OF BEGINNING; THENCE SOUTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 06° 16'41" A DISTANCE OF 36.16 FEET TO THE MOST NORTHERLY CORNER OF LAND DESCRIBED IN PARCEL 1 IN DEED TO DONALD EDWARD CHRISTY, ET UX, RECORDED SEPTEMBER 15, 1971 AS FILE NO. 208450; THENCE ALONG THE BOUNDARY OF SAID PARCEL 1 OF CHRISTY'S LAND AS FOLLOWS: SOUTH 45° 58' 19" EAST 20.00 FEET TO AN ANGLE POINT THEREIN; AND SOUTH 05° 59' 31" EAST, 248.77 FEET TO THE SOUTHEASTERLY CORNER OF SAID LAND. EXCEPTING THEREFROM THAT PORTION LYING WITHIN PARCELS 1 AND 2 HEREIN DESCRIBED.

PARCEL 15:

AN EASEMENT AND RIGHT OF WAY FOR ROAD AND PUBLIC UTILITY PURPOSES OVER, UNDER, ALONG AND ACROSS THE WESTERLY 60.00 FEET OF THAT PORTION OF LOT 3 (THE NORTHEAST QUARTER OF THE NORTHWEST QUARTER) OF SECTION 9, TOWNSHIP 11 SOUTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ACCORDING TO OFFICIAL PLAT THEREOF, DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHEAST CORNER OF SAID LOT 3; THENCE NORTH 89° 32'19" WEST ALONG THE SOUTH LINE OF SAID LOT 3. A DISTANCE OF 731.52 FEET TO THE TRUE POINT OF BEGINNING; THENCE CONTINUING ALONG SAID SOUTH LINE NORTH 89° 32' 19" WEST, 370.76 FEET; THENCE NORTH 00° 23' 00" WEST TO A LINE THAT IS PARALLEL WITH AND 82.00 FEET NORTHERLY OF THE SOUTH LINE OF SAID LOT 3; THENCE ALONG SAID PARALLEL LINE SOUTH 89° 32' 19" EAST, 370.76 FEET, MORE OR LESS, TO A LINE THAT BEARS NORTH 00° 23' 00" WEST FROM THE TRUE POINT OF BEGINNING.

EXCEPTING THEREFROM THAT PORTION LYING WITHIN PARCEL 1 HEREIN DESCRIBED.

PARCEL 16:

AN EASEMENT AND RIGHT OF WAY FOR ROAD AND PUBLIC UTILITY PURPOSES OVER, UNDER, ALONG AND ACROSS A STRIP OF LAND 60.00 FEET IN WIDTH LYING WITHIN THE NORTH HALF OF LOT 6 (THE SOUTHEAST QUARTER OF THE NORTHWEST QUARTER) OF SECTION 9, TOWNSHIP 11 SOUTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA,

EXHIBIT A

(Continued)

ACCORDING TO OFFICIAL PLAT THEREOF, THE CENTER LINE OF SAID 60.00 FOOT STRIP BEING DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT ON THE NORTH LINE OF SAID LOT 6, DISTANT THEREON NORTH 89° 32' 19" WEST 1072.78 FEET FROM THE NORTHEAST CORNER THEREOF; THENCE SOUTHEASTERLY IN A STRAIGHT LINE TO THE WESTERLY TERMINUS OF A 110.00 FOOT RADIUS CURVE CONCAVE SOUTHERLY IN THE NORTHERLY LINE OF THAT CERTAIN 60.00 FOOT EASEMENT DESCRIBED IN PARCEL 3 OF DEED TO CHARLES W. BUCK, ET UX, RECORDED JUNE 22, 1973 AS FILE NO. 73-171214 OF OFFICIAL RECORDS. THENCE ALONG A RADIAL TO SAID CURVE SOUTH 65° 23' 40" EAST TO THE CENTER LINE OF SAID 60.00 FOOT EASEMENT.

EXCEPTING THAT PORTION LYING WITHIN PARCEL 8 HEREIN DESCRIBED.

PARCEL 17:

AN EASEMENT FOR ROAD AND PUBLIC UTILITY PURPOSES AND APPURTENANCES THERETO OVER, UNDER, ALONG AND ACROSS A STRIP OF LAND 60.00 FEET IN WIDTH LYING WITHIN LOT 3 IN SECTION 9, TOWNSHIP 11 SOUTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ACCORDING TO OFFICIAL PLAT THEREOF, THE CENTER LINE OF SAID STRIP BEING DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT ON THE SOUTH LINE OF SAID LOT 3 DISTANT THEREON NORTH 89° 32' 19" WEST, 426.05 FEET FROM THE SOUTHEAST CORNER OF SAID LOT 3; THENCE NORTH 00° 20' 48" WEST, 150.00 FEET; THENCE NORTH 17° 00' 00" EAST, 150.00 FEET. SAID STRIP TO TERMINATE ON THE SOUTH IN THE SOUTH LINE OF SAID LOT 3.

EXCEPTING THEREFROM THAT PORTION LYING WITHIN PARCEL 1 HEREIN DESCRIBED.

PARCEL 18:

AN EASEMENT FOR ROAD AND PUBLIC UTILITY PURPOSES AND APPURTENANCES THERETO OVER, UNDER, ALONG AND ACROSS THAT PORTION OF LOT 6 IN SECTION 9, TOWNSHIP 11 SOUTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ACCORDING TO OFFICIAL PLAT THEREOF, DESCRIBED AS FOLLOWS:

COMMENCING AT THE INTERSECTION OF THE SOUTHERLY LINE OF THE NORTH HALF OF SAID LOT 6 WITH THE WESTERLY LINE OF THE EASTERLY 426.00 FEET OF SAID LOT 6; THENCE ALONG SAID WESTERLY LINE NORTH 00° 20' 48" WEST, 407.10 FEET TO THE TRUE POINT OF BEGINNING; THENCE RETRACING SOUTH 00° 20' 48" EAST, 31.64 FEET; THENCE SOUTH 71° 07' 20" WEST 10.06 FEET; THENCE NORTH 00° 20' 48" WEST, 115.00 FEET; THENCE NORTH 84° 26' 35" WEST TO THE WESTERLY LINE OF THE EASTERLY 456.00 FEET OF SAID LOT 6; THENCE ALONG SAID WESTERLY LINE NORTH 00° 20' 48" WEST TO THE NORTH LINE OF SAID LOT 6; THENCE EASTERLY ALONG SAID NORTH LINE 40.00 FEET, MORE OR LESS, TO THE NORTHWEST CORNER OF THE EASTERLY 416.00 FEET OF SAID LOT 6; THENCE ALONG THE WESTERLY LINE OF SAID EASTERLY 416.00 FEET, SOUTH 00° 20' 48" EAST, 232.97 FEET TO A LINE WHICH BEARS NORTH 71° 07' 20" EAST FROM THE TRUE POINT OF BEGINNING; THENCE SOUTH 71° 07' 20" WEST, 10.06 FEET TO THE TRUE POINT OF BEGINNING.

EXCEPTING THEREFROM THAT PORTION LYING WITHIN PARCEL 7 HEREIN DESCRIBED.

PARCEL 19:

EXHIBIT A
(Continued)

AN EASEMENT FOR ROAD, DRAINAGE AND PUBLIC UTILITY PURPOSES OVER, UNDER, ALONG AND ACROSS THAT PORTION OF THE NORTH HALF OF LOT-6 IN SECTION 9, TOWNSHIP 11 SOUTH, RANGE 3 WEST, SAN BERNARDINO MERIDIAN, IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ACCORDING TO OFFICIAL PLAT THEREOF, DESCRIBED AS FOLLOWS: COMMENCING AT THE INTERSECTION OF THE SOUTHERLY LINE OF THE NORTH HALF OF SAID LOT 6; WITH THE WESTERLY LINE OF THE EASTERLY

426.00 FEET OF THE NORTH HALF; THENCE ALONG SAID WESTERLY LINE NORTH 00° 20' 48" WEST, 375.46 FEET; THENCE SOUTH 71°07'20" WEST 256.92 FEET BEING THE MOST SOUTHWESTERLY CORNER OF THE GRANTORS LAND; THENCE RETRACING NORTH 71° 07'20" EAST, 246.86 FEET; THENCE NORTH 00° 20' 48" WEST, 31.64 FEET TO THE TRUE POINT OF BEGINNING; THENCE NORTH 00° 20'48" WEST 83.36 FEET; THENCE NORTH 84° 26' 35" WEST, 20.57 FEET; THENCE SOUTH 00° 20'48" EAST, 77.94 FEET TO THE BEGINNING OF A TANGENT 20.00 FOOT RADIUS CURVE CONCAVE NORTHWESTERLY; THENCE SOUTHWESTERLY ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 71°28'08" A DISTANCE OF 24.95 FEET; THENCE TANGENT TO SAID CURVE NORTH 71°07'20" EAST, 35.97 FEET TO THE TRUE POINT OF BEGINNING.

PARCEL 20:

AN EASEMENT FOR ROAD AND UTILITY PURPOSES AND APPURTENANCES THERETO OVER, UNDER, ALONG AND ACROSS THAT PORTION OF LOT 33, MAP 13931, IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, RECORDED FEBRUARY 9, 2000, AS FILE NO. 2000-0068235, IN THE OFFICE OF THE COUNTY RECORDER OF SAN DIEGO COUNTY, SAID EASEMENT BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS; BEGINNING AT THE NORTHEAST CORNER OF SAID LOT 33, THENCE ALONG THE NORTHERLY LINE OF SAID LOT, NORTH 85°52'27" WEST, 21.96 FEET TO A POINT ON THE WESTERLY SIDELINE OF PANORAMIC WAY AS SHOWN ON SAID MAP 13931; THENCE ALONG SAID SIDELINE ALONG A 200.00 FOOT RADIUS CURVE CONCAVE WESTERLY; THENCE SOUTHERLY 14.31 FEET ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 04°05'54"; THENCE SOUTH 25°36'29" WEST, 220.00 FEET, TO THE BEGINNING OF A TANGENT 220.00 FOOT RADIUS CURVE CONCAVE EASTERLY; THENCE SOUTHERLY 46.08 FEET ALONG THE ARC OF SAID THROUGH A CENTRAL ANGLE OF 12°00'00"; THENCE SOUTH 13°36'29" WEST, 40.60 FEET TO THE BEGINNING OF A TANGENT 280.00 FOOT RADIUS CURVE CONCAVE NORTHWESTERLY; THENCE ALONG THE ARC OF SAID CURVE A DISTANCE OF 107.76 FEET THROUGH A CENTRAL ANGLE OF 22°03'00" TO THE TRUE POINT OF BEGINNING; THENCE CONTINUING 97.08 FEET ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 19°51'58"; THENCE SOUTH 55°31'27" WEST, 104.78 FEET TO THE BEGINNING OF A TANGENT 120.00 FOOT RADIUS CURVE CONCAVE SOUTHEASTERLY; THENCE SOUTHERLY 30.98 FEET ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 14°47'29" TO THE POINT OF REVERSE CURVATURE WITH A TANGENT 20.00 FOOT RADIUS CURVE CONCAVE NORTHWESTERLY; THENCE WESTERLY 20.39 FEET ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 58°24'43" TO A POINT OF REVERSE CURVATURE WITH A TANGENT 40.00 FOOT RADIUS CURVE CONCAVE EASTERLY; THENCE WESTERLY 5.12 FEET ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 07°19'52" TO A CUSP WITH A 20.00 FOOT RADIUS CURVE CONCAVE NORTHERLY TO WHICH A RADIAL LINE BEARS SOUTH 01°48'49" WEST; THENCE LEAVING THE SIDELINE OF SAID PANORAMIC WAY, EASTERLY 19.32 FEET ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 55°20'10" TO A POINT OF REVERSE CURVATURE WITH A TANGENT 143.00 FOOT RADIUS CURVE CONCAVE SOUTHERLY; THENCE EASTERLY 54.39 FEET ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 21°47'39"; THENCE NORTH 58°16'18" EAST, 90.84 FEET TO THE BEGINNING OF A TANGENT 257.00 FOOT RADIUS CURVE CONCAVE NORTHERLY; THENCE EASTERLY 92.05 FEET ALONG THE ARC OF SAID CURVE THROUGH A CENTRAL ANGLE OF 20°31'15" TO A POINT ON THE WESTERLY SIDELINE OF PANORAMIC WAY AS SHOWN ON SAID MAP 13931 AND THE TRUE POINT OF BEGINNING.

PARCEL 21:

EXHIBIT A

(Continued)

AN EASEMENT FOR LANDSCAPE AND ENTRY WALL PURPOSES AND APPURTENANCES THERETO OVER, UNDER, ALONG AND ACROSS THAT PORTION OF LOT 9 AND LOT 10, OF MAP 13930, IN THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, RECORDED FEBRUARY 9, 2000 AS INSTRUMENT NO. 2000-0068166, IN THE OFFICE OF THE COUNTY RECORDER OF SAN DIEGO COUNTY, SAID EASEMENT BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

PARCEL A:

BEGINNING AT THE SOUTHWEST CORNER OF SAID LOT 9; THENCE ALONG THE SOUTHERLY LINE OF SAID LOT, SOUTH 88 56'40" EAST, 45.00 FEET TO THE TRUE POINT OF BEGINNING; THENCE CONTINUING ALONG SAID SOUTHERLY LINE, SOUTH 88 56'40" EAST 7.00 FEET; THENCE LEAVING SAID SOUTHERLY LINE NORTH 00 15'01" EAST, 181.40 FEET; THENCE NORTH 89 44'59" WEST, 22.00 FEET TO A POINT ON THE EASTERLY SIDELINE OF PANORAMIC DRIVE AS SHOWN ON SAID MAP 13930; THENCE SOUTHERLY ALONG SAID SIDELINE, SOUTH 00 15'01" WEST 13.74 FEET; THENCE SOUTH 25 23'25" EAST, 34.66 FEET; THENCE SOUTH 00 15'01" WEST, 136.32 FEET TO THE TRUE POINT OF BEGINNING.

PARCEL B:

BEGINNING AT THE SOUTHEAST CORNER OF SAID LOT 10; THENCE ALONG THE SOUTHERLY LINE OF SAID LOT, NORTH 88 56'40" WEST, 45.00 FEET, TO THE TRUE POINT OF BEGINNING; THENCE CONTINUING ALONG THE SOUTHERLY LINE, NORTH 88 56'40" WEST, 7.00 FEET; THENCE LEAVING SAID SOUTHERLY LINE, NORTH 00 15'01" EAST, 132.94 FEET; THENCE SOUTH 89 44'59" EAST, 22.00 FEET TO A POINT ON THE WESTERLY SIDELINE OF PANORAMIC DRIVE AS SHOWN ON SAID MAP 13930; THENCE SOUTHERLY ALONG SAID SIDELINE, SOUTH 00 15'01" WEST, 13.74 FEET THENCE SOUTH 25 53'27" WEST, 34.66 FEET; THENCE SOUTH 00 15'01" WEST, 88.05 FEET TO THE TRUE POINT OF BEGINNING.

AGENDA REPORT

Department: Fire **Item No:** _____
Prepared by: Ned Vander Pol, Fire Chief **Meeting Date:** June 9, 2021
Approved by: _____ **Agenda Location:** _____

SUBJECT: COLLECTION OF DELINQUENT 2020 WEED ABATEMENT CHARGES

RECOMMENDATION:

1. Adopt Resolution No. 2021- , declaring its intent to set a public hearing for collection of delinquent weed abatement charges.
2. Set July 14, 2021, as the date of the public hearing to levy assessments on the 2021 property tax roll for collection of delinquent 2020 weed abatement charges.

STATEMENT ON THE SUBJECT: Ordinance 18 of the Vista Fire Protection District dated June 23, 2003, authorizes the Fire Department to declare overgrown weeds and brush a public nuisance if they constitute a fire hazard to buildings, or other property. As required by the ordinance, notices to clear premises that were deemed nuisances were sent by regular mail addressed to the property owner or person in charge and control of the property at the address shown on the most recently available assessment roll. 1,235 total parcels were identified in the first wave of review by Fire Prevention staff. 621 of the parcels fell within City jurisdiction, with the remaining parcels falling within the jurisdiction of the Vista Fire Protection District. Notices were sent to owners in April 2020, with follow-up inspections beginning June 2020.

The vast majority of parcels have been cleared by the owners or person(s) in charge. The remaining parcels were cleared in October 2020 ('final wrap') by a contractor hired by the City. In November 2020, invoices for the contractor's work and the administrative fees were sent to the property owners.

The parcels and the amounts to be collected, listed in Exhibit 1, represent the delinquent charges as of May 26, 2021. The total outstanding balance is \$5,639.13, which will be included on the Fiscal Year 2021/22 property tax roll. The number of parcels and collection amounts may change before the public hearing date, if payments are received.

The two parcels in question are 126 210 1200 located at 1650 Vista Del Mar (\$4,221.47) and 183 124 3000 located at 356 Hannalei Place (\$1,417.66).

FISCAL IMPACT: The total amount to be recovered via the tax roll is \$5,639.13. Costs recovered will be deposited into the Weed and Lot Clearing Fee account (No. 0010034.435160), which is a General Fund account. Revenue collected will cover expenses incurred by the Weed Abatement Program.

ACTION:

Clerk/Secretary

SUBJECT: COLLECTION OF DELINQUENT 2020 WEED ABATEMENT CHARGES

EXHIBITS:

1. District Resolution No. 2021- , declaring its intent to set a public hearing for collection of delinquent weed abatement charges
2. Fiscal Year 2020/21 Report of Proceedings and Account of Costs
3. Ordinance 18

ORDINANCE 18

AN ORDINANCE OF THE VISTA FIRE PROTECTION DISTRICT TO DECLARE CERTAIN WASTE MATERIAL AS A PUBLIC NUISANCE, PROVIDE FOR ABATEMENT AND REMOVAL THEREOF, AND PROVIDE FOR THE COST OF SAID ABATEMENT TO BE A LIEN UPON PRIVATE PROPERTY

The Board of Directors of the Vista Fire Protection District ordain as follows:

Section 1: Findings, Definitions, and notices.

Section 2: The following Ordinance is hereby adopted by the Board of Directors as the District's procedure for the abatement of certain waste material:

Section 3: Effective Date of Ordinance.

01.010: The enactment of this ordinance is pursuant to the authority contained in California Health and Safety Code section 13879, and Division 12, Part 5, (commencing with section 14875) and Division 12, Part 6, sections 14930 and 14931.

AND;

Government Code Section 36937 (b).

01.020: **Findings**

A. A majority of all native vegetation within the Vista Fire Protection District constitutes a seasonal and recurrent nuisance pursuant to the Health and Safety Code Section 14900.5. The accumulation of waste material on private property reduces the value of the property, promotes blight, creates a harbor for rodents and insects, creates a fire hazard and is injurious to the health, safety, and general welfare of the public. These materials are declared to be a public nuisance and shall be abated to the satisfaction of the Fire Chief or his authorized representative.

B. Cultivated and useful grasses and pasture shall not be declared a public nuisance. However, if the Fire Chief or his authorized representative shall determine a hazard exists adjacent to the improved property from fire exposure, an adequate fire break may be constructed to prevent the spread of fire or ensure the public safety.

01.030: **Waste Material Defined**

For the purposes of this ordinance, waste material is defined as unused or discarded matter having no substantial market value which is exposed to the elements and not enclosed in a structure concealed from public view. Waste material includes, but is not limited to:

A. Weeds which bear seeds of a downy or wingy nature, sagebrush,

chapparral, poison oak, dry grass, brush, litter or other flammable, noxious, or dangerous material which endangers the public safety by creating a fire hazard.

01.040: **Public Nuisance Defined**

For the purposes of this ordinance, public nuisance is defined as waste material, which, by reason of its location or character, may hamper or interfere with the prevention or suppression of fire upon the premises or any adjacent property, or which creates a fire hazard.

01.050: **Abatement Defined**

For purposes of this ordinance, abatement is defined as the removal of the hazard or public nuisance as defined herein.

It shall be the responsibility of the property owner to ensure compliance with other local or State or Federal laws, including those pertaining to sensitive lands or threatened or endangered species, when abatement is ordered. Violations of any such law may subject the property owner to penalties prescribed therein.

01.060: **Notice to Abate Public Nuisance**

If it is determined that a public nuisance, as defined in this ordinance, exists on any lot, premises, sidewalk, parking lot, or street adjacent areas, the Fire Chief or an authorized representatives shall cause a notice to be issued to abate the nuisance. The notice shall be entitled:

NOTICE TO CLEAN PREMISES

in legible letters, and shall direct the abatement of the nuisance and refer to this ordinance for particulars. The notice shall contain a description of the property in general terms, reasonably sufficient to identify the location of the nuisance, and a description of the items to be removed from the property. The notice shall also state the time within which the abatement must be completed, as well as the penalty for failure to complete the abatement.

01.070: **Time Limit for Completing Abatement**

Within thirty days from the date of service of the notice, or in the case of an appeal to the Fire District, thirty days from the determination thereof, it shall be the duty of the land owner, the agent of the owner, or the person in possession of the premises to comply with the requirements of the notice and abate the premises.

01.080: **Service of Notice**

The Notice to Abate Public Nuisance may be served by one of the following methods:

- A. By personal service on the owner, adult occupant or adult in charge or control of the property;

- B. By regular mail addressed to the owner or person in charge and control of the premises at the address shown on the last available assessment roll;
- C. By posting at least one notice in a conspicuous place on the property, or on an adjacent public right of way nearest the street, highway, or road, or other area most likely to give actual notice to the owner.
- D. In the case of weeds or vegetation which has previously been declared to constitute a seasonal nuisance, it is sufficient to mail a post card notice to the owners of the property as their address appears on the current assessment roll. The notice shall describe the property and shall state dangerous weeds of a seasonal and recurrent nature are growing on the property which constitutes a public nuisance and must be abated.

01.090:

Appeal to the Board of Directors

At any time after receipt of the abatement notice and up to seven days prior to the final clearance date as specified in the notice, the owner or person occupying or controlling the premises may appeal to the Vista Fire Protection District Board of Directors. The appeal shall be in writing and filed with the Fire Marshal. At the next or regular adjourned meeting of the Board of Directors, the board shall proceed to hear and make a determination on the appeal, which determination shall be final and conclusive. The Fire Marshal shall notify the individual of the date and time of the meeting.

01.100:

Violation

The owner, occupant or agent of any property within the Vista Fire Protection District who fails to abate a public nuisance or violates any of the provisions contained in this ordinance, shall be guilty of a misdemeanor and, upon conviction thereof, shall be subject to a fine of not more than one thousand dollars or imprisonment for a period not to exceed six months, or both.

01.110:

Abatement of Public Nuisance by Fire Chief

Upon the failure, neglect or refusal of any owner or agent, after notice, to properly comply with the order to remove or destroy the waste material within the time specified in this ordinance, the Fire Chief or an authorized representative may cause such work to be done. When the work has been completed, a report of the proceedings and an accurate account of the cost on each separate property shall be filed with the Fire Prevention Bureau

- A. If the Board determines that it is in the best interest of the District and its citizens, the Board may contract out the abatement process. Upon completion of the abatement, the District may lien the property as set forth herein, and may assign its interest to the contractor as full or partial payment. Pursuant to Health and Safety Code section 14901, the officer, board or commission, and his or its assistants, deputies, employees, or contracting agents, or other representatives may enter upon private property for the purpose of removing the weeds.

01.120

Cost of Abatement to be Paid by Owner of Property

Costs for abatement shall include any and all administrative costs including, but not limited to, cost of mailing, fire district personnel's time, computer retrieval, plus contractors= abatement cost. When the District has completed the work ordered to be done, or has paid for such work to be done, the actual cost thereof, together with the administrative costs, shall be charged to the owner of the property, and the owner, or an agent, shall be billed by mail, if not paid prior. The bill shall inform the owner that he or she has thirty days to pay the entire bill and that failure to pay will result in a lien on the property.

01.130

Hearing for Failure to Pay for Cost of Abatement

Where the full amount due to the District is not paid by the owner within thirty days after the date of the bill, the Board shall conduct a hearing pursuant to Health and Safety Code sections 14910 et seq. The District shall post a notice three days prior to the hearing pursuant to Health and Safety Code section 14906. The Board of Directors shall review the report on accounting on the abatement at the hearing. The owner of the property may present a written or oral protest or objection to the report on accounting. At the conclusion of the hearing, the Board of Directors shall either approve the report on accounting as submitted or modify it. The decision of the Board of Directors shall be final and conclusive.

01.140

Special Assessments

The District shall charge to the property owner the full amount due. Pursuant to Health and Safety Code sections 14915 through 14922, a copy of the report, as confirmed, shall be turned over to the auditor of the county, on or before the tenth day of August following such confirmation, and the auditor shall enter the amounts of the respective assessments against respective parcels of land as they appear on the current assessment roll.

01.150:

Lien on Property for Cost of Abatement

The amount approved by the Board of Directors shall be charged to the property owner and constitute a lien against the property. Failure to pay the amount determined by the Board of Directors may result in foreclosure of the lien and sale of the property to pay for the abatement.

01.160:

Liability of Successive Owners

Every successive owner of property who neglects to abate a continuing nuisance upon, or in the use of, such property, created by a former owner, is liable therefore in the same manner as the one who first created it. (California Civil Code section 3483)

01.170:

Validity of Ordinance

Should any section, paragraph, sentence or word of this ordinance or the codes referenced herein, be declared invalid, it is the intent of the Board that it would have adopted all other portions of the ordinance independent of the invalid portions and those portions not deemed invalid will remain in full force and effect.

Section 3: **Effective Date of Ordinance**

This Ordinance shall become effective thirty (30) days following its passage and adoption.

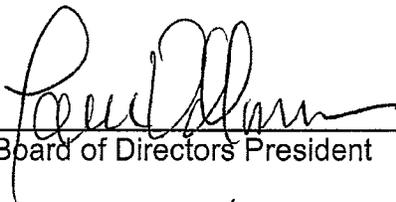
Passed, approved and adopted on June 23, 2003 by the following vote:

Ayes: 5

Noes: 0

Abstain NA

Absent NA

Attested By: 
Board of Directors President


Clerk of the Board

RESOLUTION NO. 2021-__

**A RESOLUTION OF THE VISTA FIRE PROTECTION DISTRICT,
APPROVING AND CONFIRMING A REPORT AND ACCOUNT FOR
ABATEMENT OF WEEDS, SHRUBS, DEAD TREES AND WASTE
MATTER FOR FISCAL YEAR 2020-2021**

The Board of Directors of the Vista Fire Protection District does resolve as follows:

1. **Findings.** The Board of Directors hereby finds and declares the following:

A. District Ordinance #18 provides that all weeds, dry grasses, dead shrubs, dead trees, rubbish or any material growing upon private property are deemed to be a public nuisance and may be abated by the Vista Fire Protection District ("District") at the property owner's expense if, after receipt of notice, the property owner fails to abate the public nuisance.

B. Section 01.150 authorizes the District after receipt of a report of weed abatement costs to impose liens on the properties for the cost of the abatement after a public hearing that are delinquent.

C. On June 9, 2021, the required Report of Proceedings and Account of Costs (Fiscal Year 2020/21) with respect to the abatement of such items constituting a public nuisance was filed with the Clerk of the Board.

D. Notices in proper form were duly served as required, with respect to all of the parcels contained in the Report of Proceedings and Account of Costs, and no appeals as to any affected parcel has been filed as provided for in Section 01.090 of the District Ordinance.

E. The public nuisance formerly existing upon said parcels have not been duly abated and the District has incurred costs in accomplishing such abatement.

F. The required Report of Proceedings and an Account of Costs incurred, which is on file in the District Clerk's Office, has been duly posted and noticed and the hearing on such proceedings and costs duly noticed, called, held and conducted on July 14, 2021, pursuant to Section 01.130, and an opportunity afforded each owner of land or other interested person whose parcel was affected by such report to present a written or oral protest or objection to such report and account at said hearing.

G. The District Board of Directors considered any and all protests and objections to the report.

H. The District Board of Directors, after such hearing duly noticed, held and conducted, finds and declares that said Report of Proceedings and Account of Costs is correct and should be approved and confirmed in all respects, and the amounts contained therein should be assessed to and shall become liens upon the respective parcels of land as they are shown on the last available assessment roll.

2. Action.

A. The District Board of Directors hereby confirms and approves the 2021 Report of Proceedings and Account of Costs, a copy of which is on file in the District Clerk's Office, in all respects.

B. The District Board of Directors does hereby determine that the weeds, grasses, dead shrubs and waste matter upon said premises have existed at all times herein and all times have constituted a public nuisance requiring abatement as provided in said Ordinance 18.

C. It is ordered that the amounts and costs of abatement as set forth in the Report of Proceedings and Account of Cost, opposite each respective parcel where abatement was required, are hereby assessed to and made liens upon the respective lots, premises, or parcels referred to therein and such respective lots, premises, or parcels referred to therein and such respective amounts to and are made liens upon each respectable parcel of land as such are shown upon the last available assessment roll of San Diego County.

D. The Board Clerk is ordered to file a certified copy of this Resolution, together with the Report of Proceedings and Account of Costs attached thereto, with the County Auditor of the County of San Diego prior to September 1, 2021. Pursuant to California Government Code Section 39580 through 39586 inclusive and the California Health and Safety Code 14912, the County Auditor shall enter each assessment as set forth in the Report of Proceedings and Account of Costs, attached hereto, on the County Tax Roll opposite the parcel of land referred to. The amount of the assessment shall be collected at the same time and in the manner of county property taxes; and if delinquent, the amount is subject to the same penalties and procedures of foreclosure and sale as provided for county property taxes.

PASSED AND ADOPTED at a meeting of the Vista Fire Protection District held on the 14th day of July 2021, by the following vote:

AYES:

NOES:

ABSTAIN:

Robert Fougner, President

ATTEST:

Clerk

APPROVED as to form:

FRED PFISTER, Legal Counsel



WEST COAST ARBORISTS, INC.

8163 Commercial Street La Mesa, CA 91942
858.566.4204 Phone 858.566.4098 Fax WCAINC.COM

**Proposal
69927**

PROPOSAL FOR TREE MAINTENANCE SERVICES

CUSTOMER INFORMATION

Main Contact

JOHN PLOETZ
VISTA FIRE PROTECTION DISTRICT
651 E. VISTA WAY
VISTA, CA 92084
760.801.7760 johnploetz@att.net

Billing Contact

JOHN PLOETZ
VISTA FIRE PROTECTION DISTRICT
651 E. VISTA WAY
VISTA, CA 92084
760.801.7760 johnploetz@att.net

| Inventory Needed | Link Funds to Job # | Purchase Order # | DIR Project ID # |
|------------------|---------------------|------------------|------------------|
|------------------|---------------------|------------------|------------------|

No

JOB LOCATION

29354 Vista Valley Dr., Hardell Ln.

SCOPE OF WORK

Tree removals and clearance pruning along three (3) Fire access roads as discussed per walkthrough.

| QTY | DESCRIPTION | U/M | UNIT PRICE | TOTAL |
|---------------------|-----------------------|----------|------------|-------------------|
| 112.00 | Crew Rental - per man | Man Hour | \$79.80 | \$8,937.60 |
| GRAND TOTAL: | | | | \$8,937.60 |

COMMENTS

Work to be performed by LiUNA Local 89 tree maintenance laborers.

DISCLAIMER: West Coast Arborists, Inc. ensures the quality of work performed, however, we do not ensure the customer's/city's entire tree population from failure. Conditions are often hidden within trees and below ground. Arborists cannot guarantee that a tree will be healthy or safe under all circumstances. The controlling authority must manage trees and accept some degree of risk. Only work identified in the scope of the proposal and in the contract line item is included in our quote or invoice. All work will be completed in accordance with ANSI A300 standards. Price reflects payment under prevailing wage rates under the wage determination: Tree Maintenance Laborer and report of certified payroll to the Department of Industrial Relations as applicable in accordance with state labor laws.

CA Contractors License 366764

Federal Tax ID: 95-3250682

CA DIR Registration 1000000956

ISAAC ONTIVEROS

AREA MANAGER

07/01/21

ESTIMATED BY

TITLE

DATE

ACCEPTED BY

TITLE

DATE