

**VISTA FIRE PROTECTION DISTRICT  
Board of Directors  
AGENDA**

**Meeting Location**

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



**Regular Meeting**

Wednesday, March 11, 2026  
1:00 P.M.

**BUSINESS SESSION – REGULAR AGENDA**

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

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

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

**CALL TO ORDER**

**1. ROLL CALL**

**FLAG SALUTE**

**ORAL COMMUNICATION (PUBLIC COMMENT)**

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

**MOTION WAIVING READING IN FULL OF ALL RESOLUTIONS/ORDINANCES**

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

### CONSENT CALENDAR

1. Board of Directors Minutes
  - a. **Approve** the Board of Directors regular meeting February 11, 2026
2. Payroll Register
  - a. **Ratify** Payroll paid on March 7, 2026 \$6,250.00
  - b. **Ratify** Payroll Taxes paid on paid on March 6, 2026 \$478.13

\$6,728.13
3. Accounts Payable
  - a. **Ratify** Accounts Payable Check 4388 through 4393 on March 11, 2026 \$147,464.93
  - b. **Ratify** Auto withdrawal(s) paid on February 7 – March 6, 2026 \$1,126.76

\$148,591.69
4. Receive and File – Information
  - a. Monthly Reports
    - i) Fire Chief
    - ii) Fire Marshal
    - iii) Effective Response Force Report – January 26
    - iv) Southern Operations Seasonal Weather Outlook – March – June 2026
    - v) Administrative Manager’s Report
    - vi) Correspondence
  - (1) None

### DISTRICT BUSINESS

#### 1. Strategic Plan Update

The board will review District’s Strategic Plan with an emphasis on community risk reduction and programs to support those efforts.

ACTION REQUESTED: **Information and/or direction**

#### 2. Fixed Assets Impairment

The board will discuss and/or authorize the removal of impaired assets and record the associated depreciation expense. **Staff Report 26-02**

ACTION REQUESTED: **Authorize removal of identified assets and record the depreciation expense.**

### ORAL REPORT(S)

1. Fire Chief
2. Administrative Manager
  - a. CSDA Annual Conference, Palm Desert, August 24-27, 2026
3. Legal
4. Board of Directors

### CLOSED SESSION

#### 1. CONFERENCE WITH REAL PROPERTY NEGOTIATIONS

Pursuant to Gov. Code Section 54956.8

Property: 1070 Old Taylor St., Vista, CA

Agency Negotiator: District Administrative Manager and District Counsel

Negotiating Parties: Vista Fire Protection District and City of Vista

Under Negotiation: Price and terms.

**FUTURE AGENDA ITEM(S)**

The purpose of this item is to identify issues presently known to staff or which members of the Board of Directors wish to place on an upcoming Board of Directors agenda. Board comment on these future agenda items is limited by California Government Code Section 54954.2 to clarifying questions, brief announcements, or requests for factual information in connection with an item when it is discussed.

1. District Hydrants; date TBD

**ADJOURNMENT**

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**CERTIFICATION OF POSTING**

I, Karlana Rannals, Board Clerk for Vista Fire Protection District, certify that on March 5, 2026 a copy of the foregoing agenda was posted on the District's website and near the meeting place of the Board of Directors of Vista Fire Protection District, said time being at least 72 hours in advance of the Board of Directors meeting (Government Code Section 54954.2).



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Karlana Rannals  
Board Clerk



**VISTA FIRE PROTECTION DISTRICT  
Board of Directors Meeting  
Minutes – February 11, 2026**

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

**BUSINESS SESSION – REGULAR AGENDA**

**CALL TO ORDER**

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

a. Roll Call

Directors Present: Elliott, Hill, Miller, Ploetz

Directors Absent: Fougner

Staff Present: Karlena Rannals, Administrative Manager; Gerard Washington, Fire Chief; Bret Davidson, Deputy Chief; and Chris Cardinale, Legal Counsel

**FLAG SALUTE**

Director Elliott led the assembly in the Pledge of Allegiance.

**ORAL COMMUNICATION (PUBLIC COMMENT)**

No one requested to speak to the board.

**MOTION WAIVING READING IN FULL OF ALL RESOLUTIONS/ORDINANCES**

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

**CONSENT CALENDAR**

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

1. Board of Directors Minutes - APPROVE

a. Regular Meeting January 21, 2026

b. Special Meeting January 22, 2026

2. Payroll Register (Ratify)

a. Payroll paid on February 7, 2026 \$6,250.00

b. Payroll taxes paid on February 6, 2026 \$478.13

\$6,728.13

3. Accounts Payable (Approve)

a. Accounts Payable Check 4382 through 4387 paid February 11, 2026 \$623,619.99

b. Auto withdrawals(s) paid July 8 – August 8, 2025 \$1,160.74

Total \$631,508.86

4. Receive and File (Information)

a. Monthly Reports

- i) Fire Chief
- ii) Fire Marshal
- iii) Effective Response Force Report – December 25
- iv) Southern Operations Seasonal Weather Outlook – February – May 2026
- v) Administrative Manager’s Report
- vi) Correspondence
- (1) None

**DISTRICT BUSINESS**

1. Board Workshop

Chief Washington informed the Board that it was unfortunate to postpone the scheduled workshop. He explained that he did not yet have all the necessary information and did not feel comfortable presenting information that had not been fully solidified. He stated that he believes he is in a good position to move forward with the brush management program once all details are confirmed.

He requested that the item be scheduled for presentation and discussion after March 10, as he has been asked to appear before the City Council on that date to provide a presentation on brush management. The Board inquired whether any action was required by the Vista Fire Protection District Board prior to the City Council presentation. Chief Washington responded that no action was needed at this time.

At the conclusion of the discussion, the Board reached a consensus to request the Board Clerk to place the item on the agenda for the next regular Board meeting scheduled for March 11.

**ORAL REPORT(S)**

1. Fire Chief

In addition to his report, the following information was discussed:

- Chiefs’ Washington and Davidson distributed a draft letter for the 2026 Vegetation Management Program. The letter has been redesigned to be more “informational” and not a legal notice. The Assistant Fire Marshal has requested that the letters be mailed earlier than in previous years, so that inspections can start earlier, targeting May 18 for the inspections to begin. However, they noted that there is a balance for a start date which is dependent upon rain. They summarized that the letter is not final, but they are planning to incorporate the suggested changes from the board members. Staff responded to questions from the Board.
- Director Miller suggested that the signage noting “High Fire Hazard Area” be updated to be less wordy. It was suggested, a metal sign over the current the signage informing the public that “vegetation management inspections in progress.” Chief Davidson will take it back to the prevention staff for discussion and obtain estimated costs.

2. Administrative Manager

In addition to her report, she added:

- Form 700 E-Filing: April 1, 2026: She informed the board that she has received seven of the eight required forms.
- She reported on an attempted fraud on the Wells Fargo checking account, and with the assistance of the President and Vice President, the account number has been changed at the bank.

- The increased insurance liability limits are complete and although the board authorized up to \$4,500, the final bill was \$1,025.55.
- Aztec was to have completed the work on February 10; however, Inspector Kozakiewicz was informed that an additional 200 sandbags may be needed to complete the repair work. She will follow up directly with the vendor for more information.

3. Legal

- Mr. Cardinale reported that with the help of the Administrative Manager, she was able to obtain a copy of the application for the proposed project on Ora Avo Drive; which appears at the initial review phase. This proposal is the same number of proposed homes, 42 on 6+ acres vs. the original application of 42 homes on 10 acres, He suggested that the board consider an outreach to the District County Supervisor to express the District's concerns that the proposed housing is in the high fire severity zone, the number of homes will impact traffic that ultimately affects response times, the general plan may have to be amended if approved. He will assist with talking points when requested.

4. Board of Directors

- No report.

**CLOSED SESSION**

Pursuant to the following Government Code Sections, the Board of Directors convened in closed session from 2:04 – 2:32 pm:

1. CONFERENCE WITH REAL PROPERTY NEGOTIATIONS

Pursuant to Gov. Code Section 54956.8

Property: 1070 Old Taylor St., Vista,

Agency Negotiator: District Administrative Manager and District Counsel

Negotiating Parties: Vista Fire Protection District and City of Vista

Under Negotiation: Price and terms.

Attendees Present: all board members listed, Karlana Rannals, Administrative Manager, Christopher Cardinale, Legal Counsel

Upon reconvening, legal counsel reported that there was no reportable action on the topics listed.

**FUTURE AGENDA ITEM(s)**

No additional items were added to the list.

**ADJOURNMENT**

President Ploetz adjourned the meeting at 2:33 pm.

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Karlana Rannals  
Board Clerk


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John Ploetz  
President

**VISTA FIRE PROTECTION DISTRICT**  
**PAYROLL REGISTER - February (Paid 03-06-26)**

Payment No.	Name	Gross
Direct Deposit	Rannals, Karlena	\$ 6,250.00
		<u>\$ 6,250.00</u>
	Employer Payroll Taxes	
	Federal (Social Security/Medicare)	\$ 478.13
	State	<u>\$ -</u>
		<u><u>\$ 6,728.13</u></u>

**VISTA FIRE PROTECTION DISTRICT  
ACCOUNTS PAYABLE  
March 11, 2026**

Check #	PAYEE & ADDRESS	DESCRIPTION	AMOUNT
Auto Withdrawal	SmartSpace Vista (c/o SVN Vanguard) 4455 Murphy Canyon Road, Ste 200 San Diego, CA 92123	Space Rent - March 2026 <i>Paid on 03-3-2026</i>	\$952.95
Auto Withdrawal	ADP, Inc.	February Payroll Fee <i>Paid on 3-6-2026</i>	\$93.89
Auto Withdrawal	Harland Clark	Office Supplies	\$79.92
		<b>Accounts Payable (Auto withdrawal)</b>	<b>\$1,126.76</b>
4388	BUSINESS OWNER'S INSURANCE AGENCY 9466 Black Mountain Road San Diego, CA 92126	Increased Liability Premiums	\$1,025.55
4389	ALVAREZ-GLASMAN & COLVIN 13181 Crossroads Pkwy. North Suite 400 - West Tower City of Industry, CA 91746	Legal Fees - Meeting Attendance Inv 2026-01-21370 District Business (Jan 26): Inv 2026-01-21371 Legal Fees - Meeting Attendance Inv 2026-02-21380 District Business (Feb 26): Inv 2026-02-21381	\$550.00 \$1,298.00 \$550.00 \$1,150.50
4390	AZTEC LANDSCAPING 7980 Lemon Grove Way Lemon Grove, Ca 91945	Emergency Access Roads, Invoice # L7183, February 2026 Emergency Access Roads, Invoice # L7118, Sandbag Repair	\$2,464.33 \$6,650.00
4391	CITY OF VISTA 200 Civic Center Drive Vista, CA 92084	Fire Emergency Services TA#6	\$130,866.55
4392	LITTLE YELLOW BUDDIES 13615 Fairlane Road Valley Center, CA 92082	Inv 335 - Serviced Hydrants - Qty 92	\$2,760.00
4393	RGM CONSULTING 815 Sierra Verde Dr. Vista, CA 92084	Monthly Maintenance (March 2026) Inv # 7423	\$150.00
		<b>Accounts Payable (Checks)</b>	<b>\$147,464.93</b>
	PAYROLL:		
	See Payroll Register	Employee & Directors	\$6,250.00
	U.S. TREASURY (PAYROLL TAX)	FEDERAL FORM 941-EFT VIA EFTPS-DEPOSIT	\$478.13
		<b>February Payroll Total</b>	<b>\$6,728.13</b>
		<b>Total District Expenses -February 2026</b>	<b>\$155,319.82</b>
	<b>Director</b>		<b>5-Mar-26</b>
			
	<b>Administrative Manager</b>		<b>11-Mar-26</b>

**Accounts Payable  
Certification**

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

CERTIFICATION FOR PAYMENT NO. 28235

CONSULTANT/VENDOR:  
City of Vista

BILLING PERIOD:

ADDRESS: 200 Civic Center Drive, Vista, CA 92084

ACCOUNT No.:

DESCRIPTION: Tax Apportionment #7

**STATEMENT OF PAYMENT**

				Apportionment of Fee	FEE PAYABLE
Gross Tax Apportionment	100%	\$	145,407.28	0%	\$ -
Less Interest Allocation	100%			0%	\$ -
Tax Apportionment (Net)	100%	\$	145,407.28	90%	<u>\$ 130,866.55</u>
Invoice Billed #:					\$ 130,866.55
Discrepancy					<u>\$ 0.00</u>



Certified by: Karlana Rannals, Administrative Manager

2/24/2026



TO: BOARD OF DIRECTORS  
FROM: GERARD WASHINGTON, FIRE CHIEF  
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE CHIEF’S REPORT  
DATE: March 5, 2026



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## Monthly Activity Summary (February 1 - 28, 2026)

The following highlights the work activities for the reporting period:

1. Attended legislative roundtable with the Office of Representative Mike Levin and local special districts to discuss fire department needs at the federal level.
2. Attended legislative roundtable with the Office of Assemblymember Laurie Davies and local special districts to discuss fire department needs at the state level.
3. The City’s procurement procedure is being followed for the XyloPlan project.
4. Grant opportunities were discussed with the City Manager’s office grants writer and multiple City departments regarding Proposition 4 funding.
5. Vista hosted representatives from Vallecitos, Rainbow, and Vista Irrigation Districts, along with San Marcos, Oceanside, and North County Fire Departments, for a red flag meeting in the Community Room to discuss coordinated red flag policies and request that water districts adopt a procedure similar to Rainbow Water District’s.
6. Red flags were distributed to Vista Unified School District.
7. Vista is hosting a hazardous materials refresher course at the Civic Center. The class fulfills the mandated HAZMAT update for 2026 and is presented by SDG&E and the San Diego County Department of Health.
8. Staff met with the San Diego Workforce Partnership grant team and received the grant payout timeline, reporting schedule, and required action items to finalize the service agreement.
9. The RFP for Professional Consulting Services for Youth Workforce Development, Fire, EMS, and Vegetation Management Programs has been submitted to the City Attorney and Human Resources for review.
10. The California Conservation Corps crew has completed the vegetation management project at Fire Station 5. Staff met with the Corps to review the work completed at Station 5 and discuss brush at Fire Station 2. Vegetation removal is in progress with assistance from EDCO and Public Works.
11. A Firewise presentation and risk assessment was conducted for Kings View HOA.
12. Sandbags were distributed for district road maintenance.
13. Chief Ford inspected F-120 at Boise Mobile Equipment in Idaho. This vehicle will replace Brush 125 at Fire Station 5. F-118 has arrived from Life Line Ambulance in Iowa and will replace RA-121 at Fire Station 1.
14. Ground Emergency Medical Transportation (GEMT) Audit Report for the period ending December 31, 2022, has been completed.
15. Recruitment for the Senior Office Specialist position is underway.
16. Recruitment for the 2026 Ignite Your Potential event will begin in March and run through May 1, 2026, for the event scheduled June 12–14, 2026.
17. Fire interns will rotate through all three divisions during the spring semester internship with VUSD.

TO: BOARD OF DIRECTORS  
FROM: MARK VIEROW, FIRE MARSHAL  
SUBJECT: MONTHLY ACTIVITY REPORT–FIRE MARSHAL  
DATE: March 5, 2026



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## Monthly Activity Summary (February 1 – 28, 2026)

The following highlights the work activities for the reporting period:

1. Plan Checks and Construction Inspections
  - a. 6 plan checks completed
  - b. 4 construction inspections
2. San Diego County Fire Mitigation Fees
  - a. 4,402 square feet of new construction
  - b. \$4,093.86 in fire mitigation fees
3. Meetings
  - a. Attended District Fire Marshal’s Meeting at the County offices on 2/26.
  - b. County Consolidated Fire Code and WUI Code will be on the consent calendar of the Board of Supervisors on 3/3 with an adoption date of 4/3.



# EFFECTIVE RESPONSE FORCE REPORT

JANUARY 2026



# VISTA FIRE RESCUE

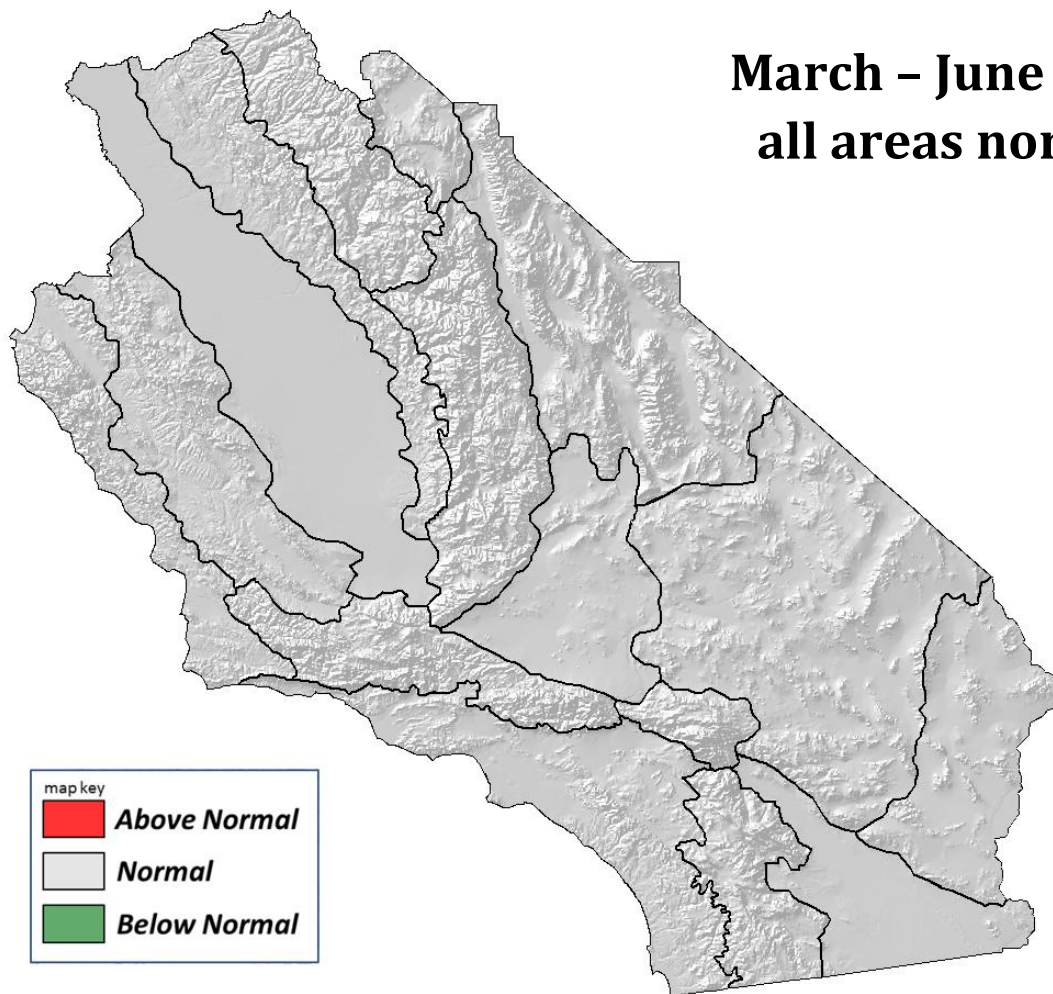
## STANDARD OF COVER TRAVEL INTERVALS

January 2026

This table describes the Vista Fire Rescue standard travel interval times in accordance with Section 2.G.2. of the agreement with the Vista Fire Protection District.

Type	Risk Level	Unit Complement	Parameter	Urban	Suburban	Rural
All Risks	N/A	1 Engine or 1 Aerial	Objective	00:05:40	00:06:30	00:08:00
All Risks	N/A	1 Engine or 1 Aerial	90th Percentile	00:07:03	00:07:32	00:08:01
All Risks	N/A	1 Engine or 1 Aerial	Count	82	7	26
Fire	High	4 Engine, 1 Ambulance, 1 BC, 1 Aerial	Objective	00:09:30	00:11:00	00:11:30
Fire	High	4 Engine, 1 Ambulance, 1 BC, 1 Aerial	90th Percentile	n/a	n/a	n/a
Fire	High	4 Engine, 1 Ambulance, 1 BC, 1 Aerial	Count	n/a	n/a	n/a
Fire	Medium	3 Engine, 1 Ambulance, 1 BC, 1 Aerial	Objective	00:09:00	00:10:30	00:11:00
Fire	Medium	3 Engine, 1 Ambulance, 1 BC, 1 Aerial	90th Percentile	n/a	n/a	n/a
Fire	Medium	3 Engine, 1 Ambulance, 1 BC, 1 Aerial	Count	n/a	n/a	n/a
Fire	Low	1 Engine	Objective	00:05:40	00:08:00	00:08:00
Fire	Low	1 Engine	90th Percentile	00:05:37	n/a	00:15:48
Fire	Low	1 Engine	Count	2	n/a	2
EMS	High	1 Engine, 1 Ambulance	Objective	00:06:00	00:08:30	00:09:30
EMS	High	1 Engine, 1 Ambulance	90th Percentile	00:08:32	00:07:47	00:09:05
EMS	High	1 Engine, 1 Ambulance	Count	18	2	5
EMS	Medium	1 Engine, 1 Ambulance	Objective	00:06:00	00:08:30	00:09:30
EMS	Medium	1 Engine, 1 Ambulance	90th Percentile	00:08:42	00:10:23	00:15:32
EMS	Medium	1 Engine, 1 Ambulance	Count	36	4	6
EMS	Low	1 Engine, 1 Ambulance	Objective	00:06:00	00:08:30	00:09:30
EMS	Low	1 Engine, 1 Ambulance	90th Percentile	n/a	n/a	n/a
EMS	Low	1 Engine, 1 Ambulance	Count	n/a	n/a	n/a
Rescue	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	Objective	00:09:00	00:10:30	00:11:30
Rescue	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	90th Percentile	n/a	n/a	n/a
Rescue	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	Count	n/a	n/a	n/a
Rescue	Medium	1 Engine, 1 Ambulance, 1 BC, 1 Aerial	Objective	00:08:30	00:11:00	00:11:00
Rescue	Medium	1 Engine, 1 Ambulance, 1 BC, 1 Aerial	90th Percentile	n/a	n/a	n/a
Rescue	Medium	1 Engine, 1 Ambulance, 1 BC, 1 Aerial	Count	n/a	n/a	n/a
Rescue	Low	1 Engine, 1 Ambulance	Objective	00:08:00	00:08:00	00:09:00
Rescue	Low	1 Engine, 1 Ambulance	90th Percentile	00:09:19	n/a	00:07:46
Rescue	Low	1 Engine, 1 Ambulance	Count	2	n/a	2
Wildland	Red Flag	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	Objective	00:10:24	00:13:00	00:18:12
Wildland	Red Flag	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	90th Percentile	n/a	n/a	n/a
Wildland	Red Flag	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	Count	n/a	n/a	n/a
Wildland	High	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	Objective	00:10:24	00:13:00	00:18:12
Wildland	High	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	90th Percentile	n/a	n/a	n/a
Wildland	High	2 Type 1, 3 Type 3, 1 BC, 1 WT, Aircraft	Count	n/a	n/a	n/a
Wildland	Medium	2 Type 1, 2 Type 3, 1 BC	Objective	00:10:24	00:13:00	00:18:12
Wildland	Medium	2 Type 1, 2 Type 3, 1 BC	90th Percentile	n/a	n/a	n/a
Wildland	Medium	2 Type 1, 2 Type 3, 1 BC	Count	n/a	n/a	n/a
Wildland	Low	2 Type 1, 2 Type 3, 1 BC	Objective	00:09:00	00:13:00	00:18:12
Wildland	Low	2 Type 1, 2 Type 3, 1 BC	90th Percentile	n/a	n/a	n/a
Wildland	Low	2 Type 1, 2 Type 3, 1 BC	Count	n/a	n/a	n/a
Hazmat	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	Objective	00:09:00	00:10:30	00:11:30
Hazmat	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	90th Percentile	n/a	n/a	n/a
Hazmat	High	2 Engine, 1 Ambulance, 1 BC, 1 Aerial	Count	n/a	n/a	n/a
Hazmat	Low	1 Engine	Objective	00:05:40	00:06:30	00:08:00
Hazmat	Low	1 Engine	90th Percentile	n/a	n/a	n/a
Hazmat	Low	1 Engine	Count	n/a	n/a	n/a

## March – June 2026 all areas normal



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

### March – June 2026 South Ops Highlights

- Temperatures will likely be above normal overall through June, with the average marine layer depth being near to a little shallower than normal this spring.
- Precipitation will likely be near to slightly below normal through April, with the dry season beginning on time and dry weather favored for May and June.
- An early onset to the monsoon is not anticipated.

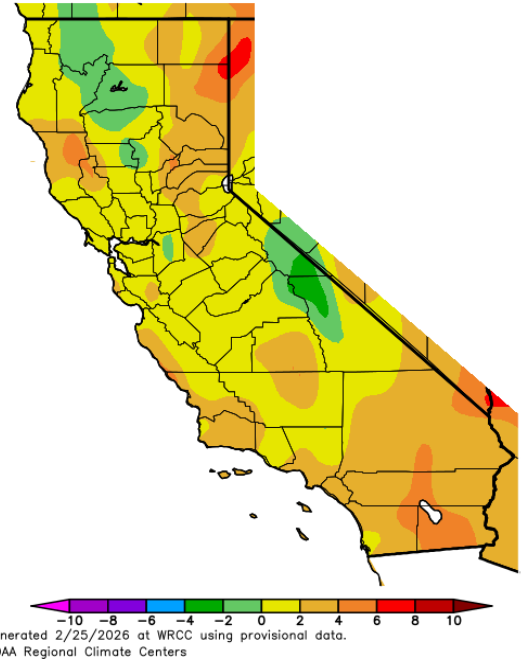


## Weather Discussion

February 2026 was characterized by a warm and dry beginning, a cold and stormy midsection, and renewed warmth and dryness at its tail end. The prevalence of the warmer periods led the monthly temperature to be around 1 to 4 degrees above average in most of the region (**Figure 1**). While dry weather was predominant in duration, a powerful sequence of Pacific storms rocked the state during the third week of the month, which led to monthly precipitation being near or above normal in most of the region, except for the deserts which remained drier (**Figure 2**). These storms provided a needed boost for snowpack across the Sierra, which had fallen well below normal but is now near to only a little below normal for the Central and Southern Sierra. (**Figure 3**). Much needed snowfall also occurred over the Southern California mountains, which had been severely short on snow through the season thus far due to high snow levels during previous storms.

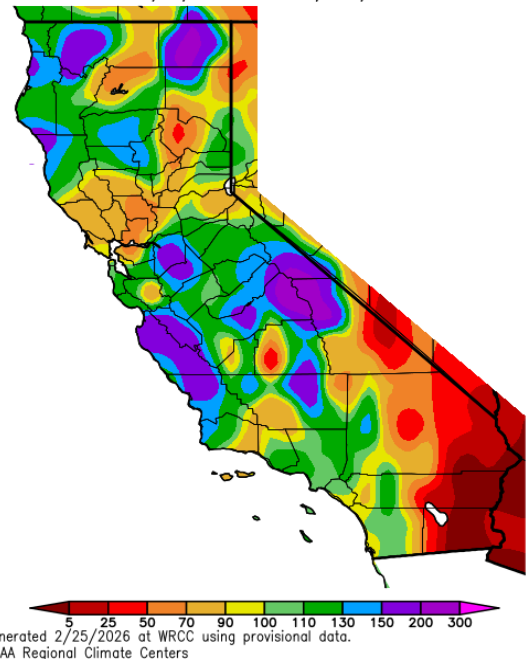
Periods of weak to moderate Santa Ana winds occurred through the first half of February, continuing the prevailing offshore flow regime of January. Onshore flow prevailed over the second half of the month, and powerful south to west winds were observed during the mid-month storm sequence, producing some damage.

Ave. Temperature dep from Ave (deg F)  
2/1/2026 – 2/24/2026



**Fig 1: Feb 1st – Feb 24th Temperature departure from average**

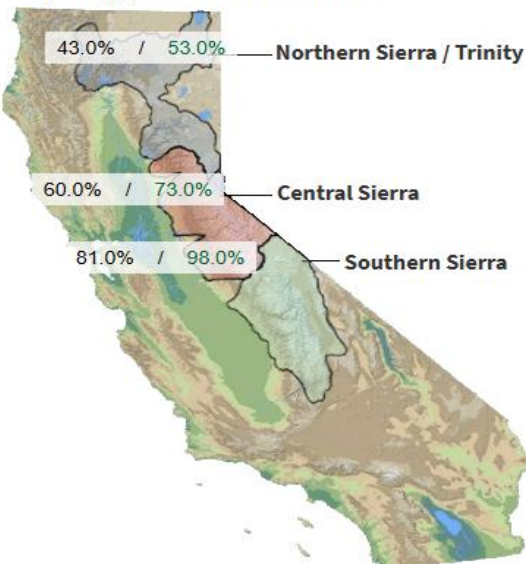
Percent of Average Precipitation (%)  
2/1/2026 – 2/24/2026



**Fig 2: Feb 1st – Feb 24th Precipitation % of average**

Data For: 23-Feb-2026

% Apr 1 Avg. / % Normal for this Date



**Fig 3: Snow water equivalent % of normal across the Sierra as of February 23**



## Fuels Discussion

Latest USDA Drought Monitor (**Figure 4**) shows that there are no drought conditions over California, a reflection of the regular occurrences of significant rainfall since the fall, and the cumulative effects of years of strong wet seasons. This is set to mark the 4<sup>th</sup> winter in a row of near to above normal precipitation across most of California.

A long period of unseasonably warm and dry weather in January persisted into early February, dropping dead fuel moistures to well below normal levels. However, a major storm sequence in mid-February brought a dramatic reversal in that trend. Steady drying was back underway to end February as a warmer and drier pattern settled back in (**Figure 5**).

Live fuel moistures are generally running above normal across the region due to several rounds of significant rainfall interspersed with periods of warm and dry weather, a highly favorable combination for vegetation growth. (**Figure 6**). Dormancy remains present across the mid and higher elevations, although green-up should steadily start to progress up in elevation in March. Strong grass loading is likely this spring. Warmer than normal weather and moist soils should lead to significant fine fuel growth in the coming weeks, which will combine with existing growth from the early season rains.



Map released: Thurs. February 26, 2026

Data valid: February 24, 2026 at 7 a.m. EST

### Intensity

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

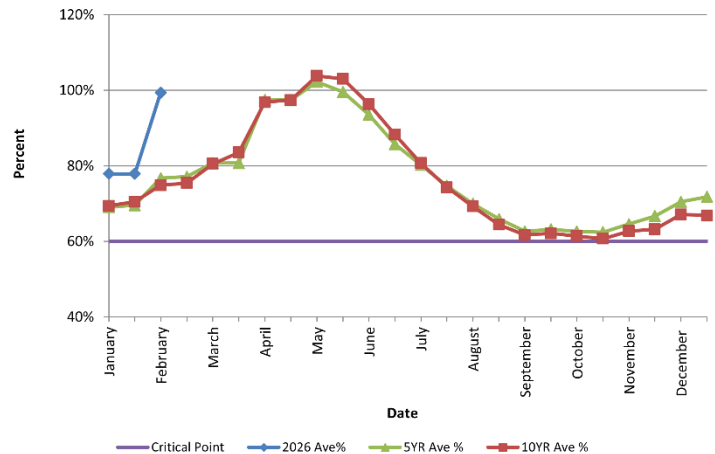
### Authors

United States and Puerto Rico Author(s):  
**Brad Rippey**, U.S. Department of Agriculture

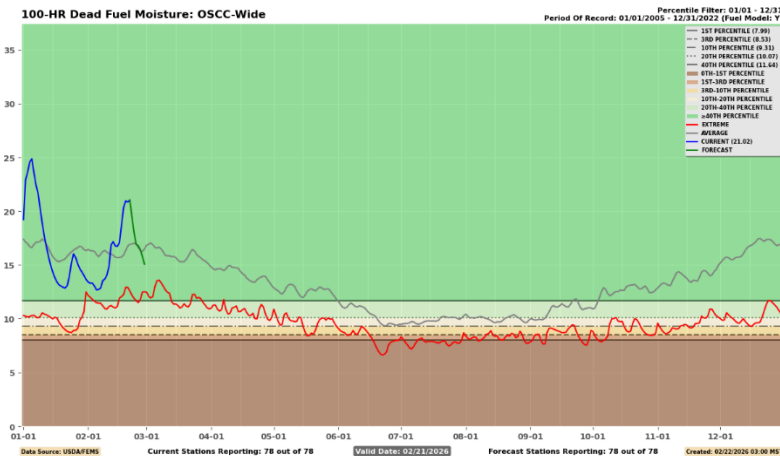
Pacific Islands and Virgin Islands Author(s):  
**Rocky Bilotta**, NOAA/NCEI

**Fig 4: USDA Drought Monitor February 26th**

5yr, 10yr & Current 2026 Live Fuel Moisture Forest Average



**Fig 6: Los Padres NF live fuel moisture as of early February.**



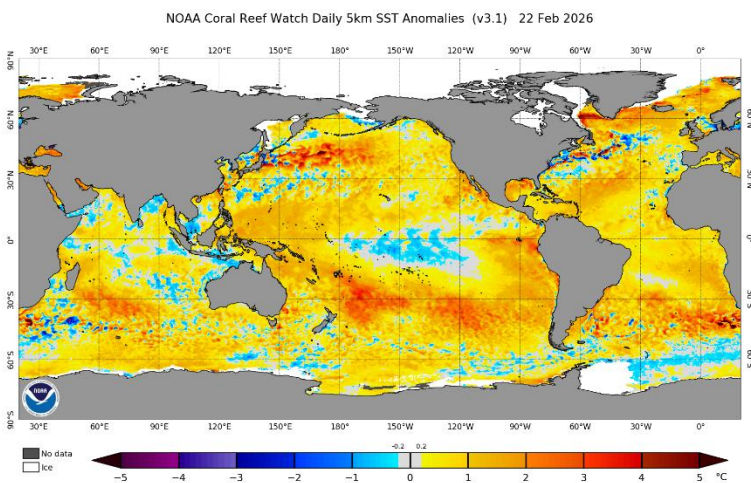
**Fig 5: OSCC-Wide 100-hr Dead fuel moisture February 24th**



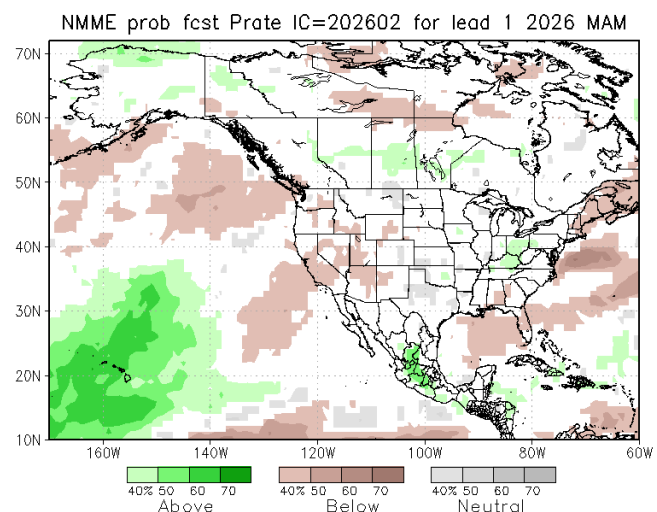
## SOUTH OPS OUTLOOK

ENSO neutral conditions are present across the equatorial Pacific. La Nina has ended (**Figure 7**). With the lack of any strong signal, ENSO is not expected to be a significant factor for our region this spring and summer. Recent warming trends and climate model projections suggest that the development of a weak to moderate El Nino event is likely this summer, which may become a factor for our region next fall and winter. Model projections are favoring near to slightly below normal precipitation over the next few months (**Figure 8**). This is favored in our forecast as well. The absence of major maritime polar storminess and expected prevalence of high pressure should also keep temperatures above average overall. While additional major storm sequences are looking less likely this season, cutoff low pressures and weak troughs should still bring a couple rounds of additional wetting rainfall to most areas before true dry season onset. By later April and through the spring, dry weather is likely to prevail. Sea surface temperatures off the California coast are a little warmer than average. While plenty of “May Gray” and “June Gloom” conditions are likely this spring, the marine layer should overall be a little shallower than normal due to these warmer waters. This is also in stark contrast to last spring, when well below normal SSTs off the California coast brought a near historically deep marine layer and well below normal temperatures west of the coastal slopes for much of the spring. A repeat of that is not expected this year.

March and April are traditionally months of very little fire activity across Central and Southern California, and that will be the case this year as green-up provides strong and widespread barriers to fire spread. Fire activity tends to increase sharply by May and June, especially across the lower elevations as grasses cure. The expected high grass loading and above normal temperatures raises the possibility of above normal fire activity in the grass-dominated landscapes this spring. However, high live fuel moistures in the brush will be a limiting factor in grass-shrub fuel types. In addition, cool and moist Pacific intrusions, which have been common in the spring months in recent years, may also be limiting factors, and preclude any above normal highlights at this time. Across the mountains, significant seasonal rainfall, high LFM, and a fair snowpack should keep fire potential at near or even a little below normal levels heading into the early summer. Considering all factors, near normal activity is favored for all areas, which should mean a steady increase in fire activity by later in the spring.



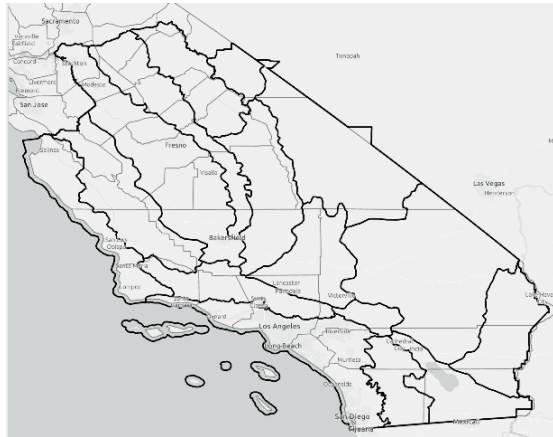
**Fig 7: Sea Surface Temperature Anomaly, February 22<sup>nd</sup>.**



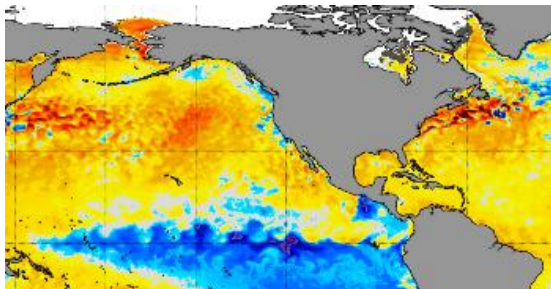
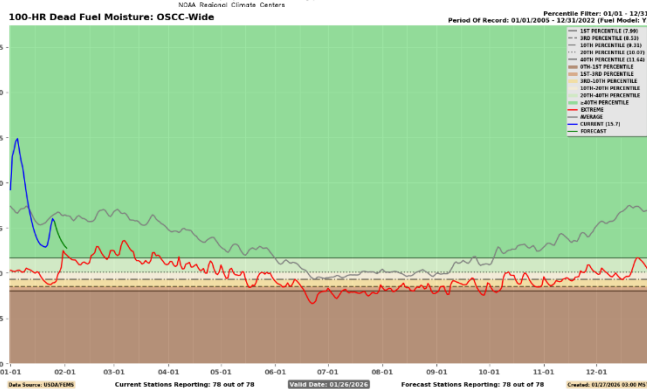
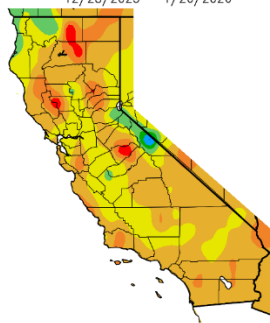
**Fig 8: NMME March – May 2026 3-month Precipitation Anomaly Forecast**



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



Ave. Temperature dep from Ave (deg F)  
12/28/2025 – 1/26/2026



### March - June 2026

### Climate

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

### Fuel Moisture and ERCs

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

### Current sea surface temperatures

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

TO: BOARD OF DIRECTORS  
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER  
SUBJECT: MONTHLY ACTIVITY REPORT - ADMINISTRATION  
DATE: March 5, 2026



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## Activity Summary (February 1 – 28, 2026)

The following highlights my work activities for the reporting period:

1. Responded to one subpoena.
2. Met February 10 (in person) with Directors Ploetz/Elliott @ Wells Fargo Bank to change bank account number due to fraud.
3. Prepared agenda and supporting material for the February 4 Board of Directors Workshop, (CANCELLED).
4. Prepared agenda and supporting material for the February 11 Board of Directors meeting.
5. Attended February 11 Board of Directors meeting.
6. Prepared all accounts payable and payroll.
7. Met February 17 (virtual) with Streamline representatives to discuss website and accessibility options.
8. Met February 18 (virtual) with SDCFCA Administrative Section
9. Met February 18 (virtual) with Wells Fargo to discuss bill pay options to eliminate check writing.
10. Attended with Chief Washington February 25 (in person) CSDA Legislative Roundtable at Assemblymember Laurie Davies office. Met with Chief of Staff
11. Received invitation for February 26 Legislative Roundtable with Office of Congressman Mike Levin. Chief Davidson attended on behalf of the City/District
12. Confirmed all Form 700 filings are complete

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

TO: BOARD OF DIRECTORS  
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER  
SUBJECT: FIXED ASSETS IMPAIRMENT – ASSETS NOT FULLY DEPRECIATED  
DATE: MARCH 5, 2026



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## RECOMMENDATION

Staff recommends that the Board of Directors:

1. Acknowledge the impairment of emergency road improvements listed on the fixed asset schedule.
2. Authorize the Administrative Manager to remove the identified assets from the fixed asset schedule and record the associated loss on disposal.

## BACKGROUND

At the June 2023 Board of Directors meeting, the Board agreed to adjust the financial statements by removing signage and equipment line items, as many of these transactional expenses did not meet the threshold required for capitalization.

On August 9, 2023, the Board adopted Capitalization Policy 4040 (Attachment 1), which formally established a capitalization threshold and asset lifecycle criteria.

The current fixed asset schedule (Attachment 2) includes road improvements across all maintained emergency access roads. Staff have determined that none of these improvements should have been classified as capital assets of the District, as the District does not hold ownership of these roads — access has been established through easements only.

Staff did consult with the District's auditor, who concluded that these items are appropriately characterized as an impairment of assets. Asset impairment, governed by standards such as GASB 42, requires that an asset's carrying amount be reduced to its recoverable amount when that carrying amount exceeds fair value due to damage, obsolescence, or diminished use.

The resulting impairment loss will be reported as a depreciation (noncash) expense. It should be noted that ongoing maintenance of all emergency access roads will continue to be budgeted as an annual operating expense.

## FISCAL IMPACT

The depreciation expense (non-cash) for FY26 will increase from \$15,960 to \$98,276 to reflect the recognition of the asset's impairment.

## ATTACHMENT(S)

1. Capitalization Policy 4040
2. Fixed Asset Schedule

## ADMINISTRATIVE POLICY AND PROCEDURES

POLICY TITLE	Fixed Asset Capitalization & Accounting Control
POLICY No.	4040
ADOPTED	August 9, 2023
REVISED	

### 4040 Fixed Asset Capitalization & Accounting Control

#### 4040.1 PURPOSE

The purpose of this policy is to provide criteria for determining when assets and associated costs are to be capitalized and ensure proper accounting control resulting in the maintaining of accurate financial reports of fixed assets. It is the policy of the District that the treatment of capital assets, for accounting purposes, is according to the recommended practices of GAAP (Generally Accepted Accounting Principles) and GASB 34 (Governmental Accounting Standards Board) effective July 1, 2022.

#### 4040.2 DEFINITIONS

Capital Assets are defined as land, improvements to land, buildings, building improvements, vehicles, equipment, furniture and fixtures, infrastructure (hydrants), and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period.

#### 4040.3 CAPITALIZATION THRESHOLD

The capitalization threshold for capital assets will be an original cost of \$7,500 or more and with a useful life greater than two (2) years. Specific capitalization requirements are described as follows:

4040.3.1 All land will be capitalized regardless of cost.

4040.3.2 All other assets will be capitalized if the cost equals or exceeds \$7,500 and meets the useful life of two or more years.

4040.3.3 The capitalization threshold is applied to individual units of capital assets rather than groups. (For example, five computers purchased for \$1,500 each will not be capitalized, even though the total (\$7,500) exceeds the threshold of \$7,500).

4040.3.4 For purposes of capitalization, the threshold will generally not be applied to components of capital assets. As an example, the entire computer system for the District will be treated as a single asset, if all component parts are required to make the asset functional.

4040.3.5 Repairs to existing capital assets will generally not be subject to capitalization unless repair extends the useful life of the asset. In this case the repair represents an improvement and is subject to the requirements in item "f" below.

4040.3.6 Improvements or replacements to existing capital assets will be presumed by definition to extend the useful life of the related capital assets, and therefore will be subject to capitalization if the cost equals or exceeds \$7,500.

#### 4040.4 DETERMINING USEFUL LIFE: NEW ASSETS

The following guidelines should be used to determine the depreciable/useful life of a new asset. This schedule is not intended to be all inclusive. If the asset is not listed on the schedule, one of the following methods should be used to determine its depreciable/useful life:

- Generally accepted accounting principles
- Independent evaluation,

<b>ADMINISTRATIVE POLICY AND PROCEDURES</b>		
POLICY TITLE	Fund Balance Reporting and Governmental Fund Type Designations	
POLICY No.	4040	
ADOPTED		
REVISED		Page 2 of 3

- Manufacturer’s estimated useful life
- IRS Publication 946
- Industry standards

If the life of a particular asset is estimated to be different from these guidelines, it may be changed. The following is a summary of the estimated useful lives:

- Asset Class Useful Life
  - Buildings 15-25 Years
  - Equipment 5-10 Years
  - Office Furniture 5 Years
  - Vehicles 5-10 Years

**4040.5      RECORD KEEPING**

The District will keep appropriate records in order to monitor and accurately inventory all fixed assets.

**4040.6      ACQUISITION**

Fixed assets may be acquired through direct purchase, lease-purchase or capital lease, construction, eminent domain, donations and gifts.

**4040.7      RECORDATION OF COSTS**

Capital assets are recorded at their “historical cost,” which is the original cost of the assets. Donations accepted by the District will be valued at the fair market value at the time of donation. Costs include purchase price (less discounts) and any other reasonable and necessary costs incurred to place the asset in its intended location and prepare it for service. Costs could include the following: Sales tax, freight charges, legal and title fees, closing costs, appraisal and negotiation fees, surveying fees, land-preparation costs, demolition costs, relocation costs, architect and accounting fees, insurance premiums, and interest costs during construction.

According to GASB 34, an estimate of the original costs is allowable in the absence of historical records. Standard costing is one method of estimating historical costs using a known average installed cost for a like unit at the estimated date of acquisition. Another recognized method is normal costing wherein an estimate of historical cost is based on current cost of reproduction new, indexed by a reciprocal factor of the price increase of a specific item or classification from the appraisal date to the estimated date acquired. When necessary, the District will use whichever method gives the most reasonable amount based on available information.

**4040.8      ENHANCEMENT OF A CAPITAL ASSET**

Expenditures and expenses that either enhance a capital asset’s functionality or that extend a capital asset’s expected useful life are capitalized.

## **ADMINISTRATIVE POLICY AND PROCEDURES**

POLICY TITLE	Fund Balance Reporting and Governmental Fund Type Designations	
POLICY No.	4040	
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### 4040.9     DISPOSAL OF PROPERTY

It is the District's policy that board action will be required by the Board of Directors for the disposition of surplus, damaged or inoperative capital assets.

### 4040.10    DEPRECIATION EXPENSE

The District will record depreciation expense on all capital assets, except for land. The District will use the straight-line method of depreciation. Depreciation will be calculated monthly commencing on the month of acquisition. Depreciation will be calculated over the estimated useful life of the asset.

### 4040.11    NON- CAPITALIZED TANGIBLE CAPITAL ITEMS

The District will exercise control over the non-capitalized tangible capital-type items by establishing and maintaining adequate control procedures. The District's capitalization threshold of \$7,500 meets financial reporting needs.

Vista Fire Protection District  
 Capital Asset Schedule  
 FY26

Date in Use	Description	Life	2026									
			Cost				Accumulated Depreciation				2026 Net	
			Total at Cost	Additions	Deletions	End Balance	Beg Balance	Additions	Deletions	End Balance		Disposal
<b>Access Road Improvements</b>												
5/15/2007	Par Valley Drive Project	20	134,166	-	-	134,166	120,895	6,708	-	127,604	6,562	134,166
	Catalina/Deeb Route	20	67,958	-	-	67,958	32,378	3,398	-	35,776	32,182	67,958
	Farby Lane/Elevado/Grn Hills	20	49,326	-	-	49,326	23,471	2,466	-	25,938	23,388	49,326
6/30/2008	<b>Projects in Process (Spa Havens)</b>	20	22,027	-	-	22,027	9,912	1,101	-	11,014	11,014	22,027
	Deeb/Hardell Joaudi	20	20,451	-	-	20,451	10,226	1,023	-	11,248	9,203	20,451
	Cal-A-Vie/Spa Haven/Gopher Cyn	20	650	-	-	650	650	-	-	650	-	650
6/13/2018	Farby Lane/Hardell	20	22,720	-	-	22,720	21,489	1,136	-	22,625	95	22,720
3/31/2020	LPC Emergency Access Report	20	3,190	-	-	3,190	3,190	-	-	3,190	-	3,190
3/31/2020	De Boer Invoice	20	19,980	-	-	19,980	19,980	-	-	19,980	-	19,980
6/30/2020	LPC Consultant Service Invoice	20	1,300	-	-	1,300	1,300	-	-	1,300	-	1,300
12/2/2020	Fire Trail Maintenance Project	20	18,200	-	-	18,200	18,200	-	-	18,200	-	18,200
11/19/2021	Bistline-Access Road Improvements	20	8,760	-	-	8,760	8,760	-	-	8,760	-	8,760
<b>Total Access Road Improvements</b>			<b>368,728</b>	<b>-</b>	<b>-</b>	<b>368,728</b>	<b>270,453</b>	<b>15,832</b>	<b>-</b>	<b>286,285</b>	<b>82,443</b>	<b>368,728</b>
<b>Signage</b>												
2/14/2018	Rouse Sign	10										-
12/16/2020	No Parking Fire Lane Signs	10										-
<b>Total Signage</b>												
<b>Equipment</b>												
3/31/2020	Hydrant Clow #2050	5										
6/30/2020	Computer Reimbursement Plan	5										
6/15/2021	Fire Hydrant Caps	5										
<b>Land</b>												
	Panoramic Way (Spa Havens)	N/A										
<b>Total</b>			<b>368,728</b>	<b>-</b>	<b>-</b>	<b>368,728</b>	<b>270,453</b>	<b>15,832</b>	<b>-</b>	<b>286,285</b>	<b>82,443</b>	<b>368,728</b>
<b>Per G/L</b>			<b>368,728</b>			<b>368,728</b>		<b>15,832</b>		<b>286,285</b>	<b>82,443</b>	<b>368,728</b>