

VISTA FIRE PROTECTION DISTRICT

Board of Directors

AGENDA

Meeting Location

“Smart Space” Office Center
450 S. Melrose Dr.
Vista, CA 92084



Regular Meeting

Wednesday, August 9, 2023
10:00 A.M.

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

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

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

BUSINESS SESSION – REGULAR AGENDA

1. PLEDGE OF ALLEGIANCE
2. ROLL CALL
3. OPEN DISCUSSION WITH THE BOARD (Public Comment)
The Board invites District residents and others in attendance to address the Board on any matter of public concern related to the District’s business.

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

4. CONSENT CALENDAR
 - a. Board of Directors Minutes
 - i) **Approve** the Board of Directors minutes of July 11, 2023
 - b. Payroll Register

Approve Payroll paid on August 7, 2023	\$4,583.34
Approve Payroll Taxes paid on paid on August 7, 2023	<u>\$350.63</u>
	<u>\$4,933.97</u>
 - c. Accounts Payable

Approve Accounts Payable Check 4100 thru 4110 to be paid August 9, 2023	\$124,214.38
Auto withdrawal(s) paid on July 7 – August 7, 2023	<u>\$802.95</u>
	<u>\$125,102.49</u>

- d. Receive and File – Information
 - i) Financial Quarterly Report(s) – Information
 - (1) FY23 Budget to Actual GF – June 30, 2023 (*unaudited*)
 - (2) FY23 Revenue vs. Expenditures FMF – June 30, 2023 (*unaudited*)
 - (3) FY23 Combined Balance Sheet – June 30, 2023 (*unaudited*)
 - (4) Portfolio Summary Report – June 30, 2023 (*unaudited*)
 - Interest Rate Summary
 - ii) Fire Department Reports
 - (1) *Deputy Chief - Administration*
 - (2) *Fire Marshal*
 - (3) *District Fire Inspector*
 - iii) Administrative Manager’s Report
 - iv) Correspondence
 - (1) None
5. ORAL REPORT(s)
 - a. Fire Chief
 - b. Deputy Chief - Administration
 - c. Administrative Manager
 - d. Legal
 - e. Fire Safe Council of Vista - Update
 - f. Board of Directors
6. CONTINUING BUSINESS
 - a. Community Wildfire Protection Plan (CWPP) – Update

To provide an update on the rewrite of the CWPP for adoption by the Fire Safe Council of San Diego County.

ACTION REQUESTED: Information
7. NEW BUSINESS
 - a. Financial Policies

To discuss and/or adopt the following financial policies retroactive to July 1, 2022

 - 1) Policy No. 4040 – Fixed Asset Capitalization & Accounting Control
 - 2) Policy No. 4200 – Government Accounting Standards Board (GASB) Statement 54

Staff report 23-14

ACTION REQUESTED: **Adopt**
8. CLOSED SESSION
 - a. Potential Litigation (1) Case – CONFERENCE WITH LEGAL COUNSEL – ANTICIPATED LITIGATION
Significant exposure to litigation pursuant to subdivision (b) of Section 54956.9: one potential (1) case
9. ANNOUNCEMENT OF CLOSED SESSION
10. DIRECTORS’ ANNOUNCEMENTS & WRITTEN COMMUNICATIONS
Directors are invited to make announcements and share written communications.
11. ADJOURNMENT



VISTA FIRE PROTECTION DISTRICT
Board of Directors
Regular Meeting Agenda
Wednesday, August 9, 2023 10:00 am PT

CERTIFICATION OF POSTING

I certify that on August 4, 2023 a copy of the foregoing agenda was posted on the District's website and near the meeting place of the Board of Directors of Vista Fire Protection District, said time being at least 72 hours in advance of the meeting of the Board of Directors (Government Code Section 54954.2).

Executed at Vista, California on August 4, 2023



Karlena Rannals
Board Clerk



VISTA FIRE PROTECTION DISTRICT Regular Board of Directors Meeting Minutes – July 12, 2023

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

REGULAR AGENDA

President Elliott called to order the regular meeting of the Vista Fire Protection District Board of Directors at 10:00 AM at the Gallery conference room located at 200 N Civic Center Drive, Vista CA.

1. Pledge of Allegiance

Emergency Manager Ed Kramer led the assembly in the Pledge of Allegiance.

2. Roll

Directors Present: Elliott, Fougner, Gomez, Ploetz

Directors Absent: Miller

Staff Present: Karlena Rannals, Administrative Manager; Roy Palmer, Fire Chief, Robbie Ford, Deputy Chief; Steve Wecklich, Battalion Chief and Fred Pfister, Legal Counsel

3. Introduction

- a. Chief Palmer introduced Ed Kramer, Emergency Manager, City of Vista. Mr. Kramer summarized his professional background highlighting that he was appointed as the Bioterrorism Coordinator for the State of Connecticut. His relocation to southern California eventually led him to apply for the Emergency Manager position for the City of Vista, and has been employed by the City for approximately two years. He is responsible for all emergency management plans for the city including hazard mitigation. A future program that he intends to reactivate is the CERT (Community Emergency Response Team) program.

Chief Palmer reported to the board members that Mr. Kramer is working on the rewrite of the Community Wildfire Protection Plan (CWPP) into the correct template in collaboration with Director Ploetz. In addition, he plans to improve the wildfire communications to residents of the City and District. The board requested an update at a future meeting on the different topics discussed at this meeting.

- b. Fred Pfister, Legal Counsel, introduced his associate Kalli Sarkin. Ms. Sarkin provided a summary of her education and looks forward to assisting Mr. Pfister on behalf of the District.

4. Special Presentations

- a. *San Diego Local Agency Formation Commission, Baron Willis*: Mr. Willis provided an update to the board on the recent decision to approve the detachment of the Rainbow and Fallbrook Water Districts. With this action, the water districts can save approximately 35% in water costs with the ability to purchase elsewhere. He also distributed a sample Municipal Service Review and discussed what LAFCO staff is reviewing. He was uncertain as to when Vista is scheduled, but he agreed to find out and let Ms. Rannals know for distributing this information to the Board.
- b. Paul Rottenberg from FireStats presented the results of the Annual Report of the Vista Fire Department Performance and District Demand. He reported that his objective was to provide an analysis of the fire

department performance, what happens in the District and City, and how is it relative to the equity of services. He used five years of data for his analysis. Some of his observations included:

- Call volume for the Fire Department dipped in 2020 likely due to the impacts of Covid 19. Call volume for the Fire Department increased in 2021 and 2022 in an operationally significant amount. A disproportionate percentage of this increase was in demand for Vista resources from neighboring agencies.
- Call volume for the Fire Department both in the City and District follow the same pattern described above.
- Demand in the City and the District is comparatively stable. He noted that it may be growing, and related to population growth, demographic changes i.e., aging, or other variables.
- Variation in travel times was observed in both the City and the District.

His report also included recommendations:

- The District should continue to watch travel times
- The District should continue its practice of identifying longest travel times. However, it should also be looking at short travel times. He noted that many of the calls in the District are proximate to fire stations and the short travel times do not get observed with the same weight as the long ones.

At the conclusion of the presentation, the Board conveyed their appreciation to Mr. Rottenberg for the thorough report; however, it was determined thru discussion that the staff monthly reports prepared and the consultant's analysis may not be looking at the data in the same context. The board agreed to table the discussion and requested Staff to bring back recommendations to present a report based on the same context. The tentative timeline is to report is October 2023.

Ten-minute recess

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

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

6. Open Discussion with the Board (Public Comment)

No one requested to speak to the Board.

7. Consent Calendar

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

a. *Board of Directors Minutes*

- Board of Directors minutes June 21, 2023

b. <i>Payroll Register</i>	
• Payroll paid on July 7, 2023	\$5,288.75
• Payroll taxes paid on July 7, 2023	\$ <u>404.59</u>
Total	\$5,693.34

c. <i>Accounts Payable</i>	
• Accounts Payable Check 4077 thru 4083 paid July 12, 2023	\$8,199.98
• Auto withdrawal(s) paid on June 6 – July 6, 2023	<u>802.95</u>
Total	\$9,002.93

- d. *Receive and File*
- i) Fire Department Reports
 - (1) *District Fire Inspector*
 - (2) *Fire Marshal*
 - (3) *Fire Chief*
 - (4) *Fire Department Performance Report – Unavailable*
 - ii) *Administrative Manager’s Report*
 - iii) *Correspondence - Incoming*
 - (1) None

8. Oral Report(s)

- a. *Fire Chief* – Chief Palmer reported, in addition to the written report submitted, the following:
- *Fire Chief Recruitment*: the City Manager has announced the selection of Gerard Washington as the Fire Chief. He will start August 14, 2023. He has been in communication with Chief Washington to aid in his transition. He reported that he conveyed to Chief Washington the importance of fostering and improving the relationship between the City and the District.
 - *Battalion Chief Recruitment*: Captain Miles Sweeney was promoted to Battalion Chief; Captain Emily Downing will serve as an Acting Battalion Chief.
 - He expressed his appreciation for his time in serving as the District’s Fire Chief. He is concluding a 50-year career, and he is looking forward to returning back home to Oregon.
- b. *Deputy Chief – Administration*: Deputy Chief Ford reported, in addition to the written report submitted, the following:
- *VTA 3 Fire Station Reconstruction*: The plans are still under review; however, they are closer to occupying a temporary facility. Once the improvements are complete, the crews can be relocated and the demolition can occur. The goal is to start the construction in January 2024. He will work with Ms. Rannals to schedule the project manager, Ms. Robin Biglione to attend a future meeting.
 - He reported that he followed up with the Administrator for NorthComm to see if “speeds” could be adjusted for travel times. He reported that there are no speed changes. The impact on other agencies were significant, and they are not able to adjust. The dispatch center is still looking to add a live traffic module to the computer aided dispatch system; however, it is still cost prohibitive.
- c. *Fire Marshal* – Chief Palmer anticipates that the Mark Vierow will be appointed as Fire Marshal by July 1, 2023.

d. *Administrative Manager – Ms. Rannals*

- She informed the board that because of the July 4 holiday, she was not able to prepare the quarterly financials. The information will be included in the August meeting material.
- She reported that the Assessed Valuation reports were received, and the AV for FY 24 is 6.2%. The final budget tax revenue will be increased.
- She informed the Board that she will be out of town from July 15 – July 21.

e. *Legal - Mr. Pfister* – he reported that he was able to access from the archives the four easements requested at the last meeting. In reviewing the El Paso Alto easement, the District did agree to install the gate and have it locked. The maintenance of the lock is not clear. Deputy Chief Ford informed the board that there is still a person cutting the lock for access to the emergency access road. They have been unable to get a license number on the vehicle. It is clearly trespassing, but without the vehicle information the use of law enforcement isn't effective. Staff is researching a long-term solution for the lock. The board requested that the staff get quotes for a gate replacement that could eliminate the use of locks, yet remain secured.

f. *Fire Safe Council of Vista – Update:* Director Gomez reported the first meeting will be August 2nd, and their regular meetings going forward will be the first Wednesday each month at the Vista Valley Country Club. The preliminary plan is to review bylaws, set the first year's goals, timeline and the programs that they want to establish. He also had quotes for business cards and shirts and requested the district grant funds to the Fire Safe Council for such expenses. Ms. Rannals reported that the Board approved the grant line item in the preliminary budget and she would get a check issued. He also reported that he and Director Ploetz plan to attend the general membership meeting for the Fire Safe Council of San Diego County July 13th.

g. *Board of Directors*

- *None*

9. Continuing Business

a. *Community Wildfire Protection Plan (CWPP)*

Chief Palmer coordinated a meeting to develop a strategy to get the CWPP converted to the template approved by CalFire. All stakeholders attended and Director Ploetz and Emergency Manager Ed Kramer will rewrite the CWPP in the proper format. He reminded the board that CalFire has already included Gopher Canyon Road and Buena Creek Road in the work scheduled for later this summer. President Elliott conveyed his appreciation to Director Ploetz for the work and his passion in getting these roads included and funded through a CalFire grant.

b. *Professional Services Agreement – Consultant for Community Wildfire Protection Plan - Update (CWPP)*

Director Ploetz expressed his concern in paying the final payment to Anchor Point. He believes that there is enough dissatisfaction that a document was produced in a format that the District could not use. The Board of Directors provided direction to legal counsel to contact Anchor Point and convey their dissatisfaction.

10. Public Hearing(s)

a. *Vista Fire Protection District Declaring its Intent for Collection of Delinquent Weed Abatement Costs*
President Elliott opened and closed the public hearing. Ms. Rannals reported that there were no written comments submitted.

11. New Business

a. *Resolution No. 2023-07*

Ms. Rannals reported that this resolution is necessary authorization to place liens on the three District parcels should the property not pay the forced abatement costs by July 31, 2023. Staff responded to questions from the board.

MOTION BY DIRECTOR FUGNER, SECOND BY DIRECTOR PLOETZ, and ADOPTED Resolution No. 2023-07 *entitled* 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 2022/23, and Ordering the Assessment of Unpaid Charges on the following roll call vote:

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

12. Announcements & Written Communications

Each board member in attendance thanked Chief Palmer for his service and expertise as the District’s Fire Chief since his arrival in January. On behalf of the District Board of Directors and staff, President Elliott presented a thank you card including a gift card to his favorite restaurant in Oregon.

13. Adjournment

President Elliott adjourned the meeting at 2:03 pm.

Karlana Rannals
Board Clerk

James F. Elliott
President

VISTA FIRE PROTECTION DISTRICT
PAYROLL REGISTER - JULY (Paid 08/07/23)

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

VISTA FIRE PROTECTION DISTRICT
ACCOUNTS PAYABLE
July 12, 2023

Check #	PAYEE & ADDRESS	DESCRIPTION	AMOUNT
Auto Withdrawal	SmartSpace Vista (c/o SVN Vanguard) 4455 Murphy Canyon Road, Ste 200 San Diego, CA 92123	Space Rent - August 2023 <i>Paid 08-01-2023</i>	\$802.95
Auto Withdrawal	ADP, Inc.	July Payroll Fee <i>Paid on 08-07-2023</i>	\$85.16
		Accounts Payable (Auto withdrawal)	\$888.11
4100	AZTEC LANDSCAPING 7980 Lemon Grove Way Lemon Grove, Ca 91945	Emergency Access Roads, Invoice # L3293, July 2023	\$2,082.00
4101	CITY OF VISTA	Tax Apportionment #12 - Invoice #24399	\$21,851.00
4101	CITY OF VISTA	Tax Apportionment #11 - Invoice #24400	\$83,592.12
4101	CITY OF VISTA 200 Civic Center Drive Vista, CA 92084	Fire Inspector Services - Invoice #24320 (June)	\$4,757.86
4102	FIRE SAFE COUNCIL OF VISTA 11769 Waterhill Road Lakeside, CA 92040	Initial Grant	\$750.00
4103	FireStats, LLC 578 Sutton Way, #353 Grass Valley, CA 95945	2022 Annual Report	\$5,000.00
4104	AUDITOR & CONTROLLER - COUNTY OF SAN DIEGO (LAFCO) Auditor & Controller - Property Tax Services 5530 Overland Ave., Ste 410 San Diego, CA 92123	FY24 Cost Share	\$2,298.50
4105	LITTLE YELLOW BUDDIES 13615 Fairlane Road Valley Center, CA 92082	Serviced Hydrants June - Qty 105	\$2,835.00
4106	RANNALS, Karlena	Out of Pocket Expenses (Jul 1 - 31, 2023)	\$441.77
4107	RGM CONSULTING 815 Sierra Verde Dr. Vista, CA 92084	Monthly Maintenance (Aug 2023) Inv # 7146	\$150.00
4108	SAN DIEGO UNION-TRIBUNE P.O. Box 740665 Los Angeles, CA 90074	REF SDT17528865 Legal Notices FMF Capital Equipment	\$312.13
4109	SDCFCA-Administration Section % Maia Hodge-Vista Fire Department 200 Civic Center Drive Vista, CA 92084	FY24 Dues	\$60.00
4110	STREAMLINE P.O. Box 207561 Dallas, TX 75320-7561	Monthly Billing for Webhosting Invoice # 67009CA4-0032	\$84.00
		Accounts Payable (Checks)	\$124,214.38
	PAYROLL:		
	See Payroll Register	Employee & Directors	\$4,583.34
	U.S. TREASURY (PAYROLL TAX)	FEDERAL FORM 941-EFT VIA EFTPS-DEPOSIT	\$350.63
		June Payroll Total	\$4,933.97
		Total District Expenses - June 2023	\$130,036.46
	Director		9-Aug-23
	I have reviewed the Accounts Payable and have determined that sufficient funds are available. The accounts payables listed are		
			
	Administrative Manager		4-Aug-23

**Accounts Payable
Certification**

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

CERTIFICATION FOR PAYMENT NO. TA #12

CONSULTANT/VENDOR:
City of Vista

BILLING PERIOD:

ADDRESS: 200 Civic Center Drive, Vista, CA 92084

ACCOUNT No.:

DESCRIPTION: Tax Apportionment #12

STATEMENT OF PAYMENT

				Apportionment of Fee	FEE PAYABLE
Gross Tax Apportionment	100%	\$	26,071.80	0%	\$ -
Less Interest Allocation	100%	\$	1,792.91	0%	\$ -
Tax Apportionment	100%	\$	24,278.89	90%	<u>\$ 21,851.00</u>
Invoice Billed #:					\$ 21,851.00
Discrepancy					<u>\$ 0.00</u>



Certified by: Karlana Rannals, Administrative Manager

30-Jun

Date



**Accounts Payable
Certification**

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

CERTIFICATION FOR PAYMENT NO. TA #11

CONSULTANT/VENDOR:
City of Vista

BILLING PERIOD:

ADDRESS: 200 Civic Center Drive, Vista, CA 92084

ACCOUNT No.:

DESCRIPTION: Tax Apportionment #11

STATEMENT OF PAYMENT

				Apportionment of Fee	FEE PAYABLE
Gross Tax Apportionment	100%	\$	92,880.13	0%	\$ -
Less Interest Allocation	100%	\$	-	0%	\$ -
Tax Apportionment	100%	\$	92,880.13	90%	<u>\$ 83,592.12</u>
Invoice Billed #:					\$ 83,592.12
Discrepancy					<u>\$ (0.00)</u>



Certified by: Karlana Rannals, Administrative Manager

20-Jun

Date



VISTA FIRE PROTECTION DISTRICT (FY)

Budget vs. Actual

July 2022 through June 2023

08/03/23

Accrual Basis

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Fees & Assessments	30,242.84	25,000.00	5,242.84	121.0%
Interest (All)	267,440.11	88,485.00	178,955.11	302.2%
Other Income	383,375.99	0.00	383,375.99	100.0%
Property Tax	4,288,458.07	4,180,810.00	107,648.07	102.6%
Total Income	4,969,517.01	4,294,295.00	675,222.01	115.7%
Gross Profit	4,969,517.01	4,294,295.00	675,222.01	115.7%
Expense				
Administrative	33,705.79	80,786.00	-47,080.21	41.7%
Contractual Services	23,812.50	27,825.00	-4,012.50	85.6%
Fees	52,330.69	54,447.00	-2,116.31	96.1%
Fire Prevention	65,036.16	80,000.00	-14,963.84	81.3%
Fire/EMS Services	3,820,131.10	3,723,596.00	96,535.10	102.6%
Hydrant Maintenance	31,449.11	26,000.00	5,449.11	121.0%
Information Technology	2,310.08	10,350.00	-8,039.92	22.3%
Insurance	4,949.27	7,646.00	-2,696.73	64.7%
Maintenance & Repair	27,488.40	56,588.00	-29,099.60	48.6%
Micellaneous	4,703.36	5,000.00	-296.64	94.1%
Office Rental	6,400.00	6,400.00	0.00	100.0%
Personnel	62,959.57	64,364.00	-1,404.43	97.8%
Personnel-Employee Benefit(s)	599.23	0.00	599.23	100.0%
Special Projects	1,541.00	50,000.00	-48,459.00	3.1%
Supplies	2,772.95	1,350.00	1,422.95	205.4%
Taxes	3,222.61	4,554.00	-1,331.39	70.8%
Training	4,015.29	4,039.00	-23.71	99.4%
999 · PY Expenses	22,035.62	0.00	22,035.62	100.0%
Total Expense	4,169,462.73	4,202,945.00	-33,482.27	99.2%
Net Ordinary Income	800,054.28	91,350.00	708,704.28	875.8%
Other Income/Expense				
Other Income				
868 · Gain/Loss Valuation Change-Genl	-196,594.36			
Total Other Income	-196,594.36			
Other Expense				
Depreciation	22,012.00	19,199.00	2,813.00	114.7%
900 · Escrow	26,024.50	0.00	26,024.50	100.0%
Total Other Expense	48,036.50	19,199.00	28,837.50	250.2%
Net Other Income	-244,630.86	-19,199.00	-225,431.86	1,274.2%
Net Income	555,423.42	72,151.00	483,272.42	769.8%

VISTA FIRE PROTECTION DISTRICT (FY)
Fire Mitigation Fund
Revenue vs. Expenditure
July 2022 through June 2023
(unaudited)

	Jul '22 - Jun 23
Ordinary Income/Expense	
Income	
505 · Fire Mitigation Revenue	113,590.70
516 · Interest - FMIT	4,985.64
Total Income	118,576.34
Gross Profit	118,576.34
Net Ordinary Income	118,576.34
Other Income/Expense	
Other Income	
869 · Gain/Loss Valuation Change-FMIT	-11,589.06
Total Other Income	-11,589.06
Net Other Income	-11,589.06
Net Income	106,987.28

**VISTA FIRE PROTECTION DISTRICT (FY)
Combined Balance Sheet**

June 30, 2023

GENERAL FUND		FIRE MITIGATION FUND	
<i>Unaudited</i>	<u>Jun 30, 23</u>	<i>Unaudited</i>	<u>Jun 30, 23</u>
ASSETS		ASSETS	TOTAL
Current Assets		Current Assets	
Checking/Savings		Checking/Savings	
103 · Wells Fargo Checking	53,231.26		
104 · SDCO Investment Pool	5,802,837.71	106 · Cash in Treasury Fire Mitigation	224,489.25
104-01 · SDCO Investment Pool FMV	-298,480.26	106-01 · Cash in Treasury Fire Mitigation FMV	-13,146.86
109 · Investment - LAIF	918,216.79		0
109-01 · Investment - LAIF FMV	-14,040.05		0
Total Checking/Savings	<u>6,461,765.45</u>	Total Checking/Savings	<u>211,342.39</u>
Accounts Receivable		Accounts Receivable	
11000 · Accounts Receivable	32,130.90	115 · Fees Recvble-FMIT	32,700.98
	0.00	133 · Accrued Int Receivable-FMIT	1,895.56
Total Accounts Receivable	<u>32,130.90</u>	Total Accounts Receivable	<u>34,596.54</u>
Other Current Assets		Other Current Assets	
111 · California Asset Management Pro	255,528.15		255,528.15
113 · California Bank & Trust Wealth	5,778,515.89		5,778,515.89
113-01 · California Bank & Trust Wealth FMV	-302,813.82		(302,813.82)
120 · Prepaid Expenses	1,090.48		1,090.48
132 · Accrued Interest Receivable	60,443.03		60,443.03
139 · Security Deposit	800.00		800.00
Total Other Current Assets	<u>5,793,563.73</u>	Total Other Current Assets	<u>0.00</u>
Total Current Assets	<u>12,287,460.08</u>	Total Current Assets	<u>245,938.93</u>
TOTAL CASH ASSETS	<u>12,287,460.08</u>		<u>245,938.93</u>
Fixed Assets		Fixed Assets	
144 · Access Road Improvements	368,727.48		0.00
151 · Accumulated Depreciation	-236,354.00		0.00
	<u>132,373.48</u>		<u>132,373.48</u>
TOTAL ASSETS	<u>12,419,833.56</u>	TOTAL ASSETS	<u>245,938.93</u>
LIABILITIES		LIABILITIES	
Liabilities		Current Liabilities	
Current Liabilities		Accounts Payable	
Accounts Payable		20000 · *Accounts Payable	0.00
20000 · *Accounts Payable	118,329.09	Total Accounts Payable	0.00
Total Accounts Payable	<u>118,329.09</u>	Other Current Liabilities	
Other Current Liabilities		220 · Salary & Payroll Taxes Payable	5,693.34
220 · Salary & Payroll Taxes Payable	5,693.34	Total Other Current Liabilities	<u>0.00</u>
Total Other Current Liabilities	<u>5,693.34</u>	Total Current Liabilities	<u>0.00</u>
Total Current Liabilities	<u>124,022.43</u>	Total Liabilities	<u>124,022.43</u>
Total Liabilities	<u>124,022.43</u>		
EQUITY		EQUITY	
284 · Fund Balance Unreserved Designated	7,103,028.60		7,103,028.60
285 · General Operating Reserve	4,500,000.00	291 · Fire Mitigation Fee Fund	143,937.28
			<u>132,373.48</u>
290 · Investment in General Fixed Assets	132,373.48		11,879,339.36
Net Income	555,423.42	Net Income	106,987.28
Total Equity	<u>12,295,811.13</u>	Total Equity	<u>12,541,750.06</u>
TOTAL CASH & LIABILITIES	<u>12,419,833.56</u>	TOTAL CASH & LIABILITIES	<u>245,938.93</u>
			<u>245,938.93</u>
			<u>12,665,772.49</u>

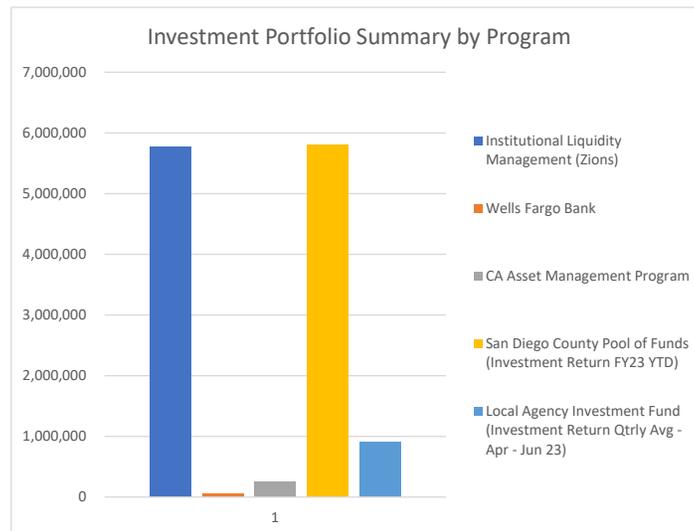
**Vista Fire Protection District Portfolio Summary
June 30, 2023**

Zions - Asset Allocation (June 30, 2023)	Security Type	Original Cost /Cash Balance	Trade Date	Final Maturity	Book Yield
Receivable	CASH	1,464.54	---	06/30/2023	0.000
GOLDMAN:FS GOVT INST	MMFUND	359,736.26	---	06/30/2023	5.020
Goldman Sachs Bank USA	CD	199,800.00	07/19/2021	07/28/2023	0.350
FEDERAL HOME LOAN BANKS	AGCY BOND	140,000.00	08/02/2022	08/22/2023	3.250
FEDERAL HOME LOAN BANKS	AGCY BOND	200,000.00	11/30/2022	09/22/2023	5.010
FEDERAL HOME LOAN MORTGAGE CORP	AGCY BOND	150,000.00	11/25/2020	11/24/2023	0.320
FEDERAL HOME LOAN BANKS	AGCY BOND	360,000.00	02/09/2022	02/28/2024	2.093
UNITED STATES TREASURY	US GOV	209,398.44	06/29/2021	03/31/2024	0.406
FEDERAL HOME LOAN BANKS	AGCY BOND	350,000.00	07/30/2020	08/05/2024	0.480
FEDERAL FARM CREDIT BANKS FUNDING CORP	AGCY BOND	100,000.00	08/20/2020	08/26/2024	0.420
FEDERAL HOME LOAN BANKS	AGCY BOND	160,000.00	08/31/2022	09/30/2024	4.150
FEDERAL HOME LOAN BANKS	AGCY BOND	250,000.00	05/04/2022	05/23/2025	3.487
FEDERAL FARM CREDIT BANKS FUNDING CORP	AGCY BOND	249,750.00	05/29/2020	05/27/2025	0.750
FEDERAL FARM CREDIT BANKS FUNDING CORP	AGCY BOND	199,950.00	06/17/2020	06/16/2025	0.785
FEDERAL NATIONAL MORTGAGE ASSOCIATION	AGCY BOND	100,000.00	07/31/2020	07/29/2025	0.600
FEDERAL FARM CREDIT BANKS FUNDING CORP	AGCY BOND	249,937.50	07/31/2020	08/04/2025	0.675
FEDERAL FARM CREDIT BANKS FUNDING CORP	AGCY BOND	249,550.00	08/13/2020	08/12/2025	0.607
FEDERAL NATIONAL MORTGAGE ASSOCIATION	AGCY BOND	250,000.00	08/12/2020	08/28/2025	0.625
FEDERAL FARM CREDIT BANKS FUNDING CORP	AGCY BOND	299,850.00	09/18/2020	09/16/2025	0.560
FEDERAL NATIONAL MORTGAGE ASSOCIATION	AGCY BOND	199,900.00	10/30/2020	10/20/2025	0.590
FEDERAL NATIONAL MORTGAGE ASSOCIATION	AGCY BOND	250,000.00	10/27/2020	10/29/2025	0.600
West Town Bank & Trust	CD	245,000.00	10/23/2020	10/30/2025	0.500
FEDERAL HOME LOAN MORTGAGE CORP	AGCY BOND	500,000.00	10/23/2020	11/10/2025	0.610
FEDERAL HOME LOAN BANKS	AGCY BOND	100,000.00	08/10/2021	08/24/2026	1.100
FEDERAL HOME LOAN BANKS	AGCY BOND	390,000.00	02/07/2023	02/23/2028	5.000
Institutional Liquidity Management (Zions)	---	5,764,336.74	---	03/17/2025	1.701

CASH (06/30/2023)	Current Interest Rate	
Interest Receivable	60,443	
Accounts Receivable	32,131	
Wells Fargo Bank	53,231	0.08%
CA Asset Management Program	255,528	5.12%
San Diego County Pool of Funds (Investment Return FY23 YTD)	5,702,838	3.47%
Local Agency Investment Fund (Investment Return Qtrly Avg - Apr - Jun)	918,217	3.15%
Total Cash	7,022,388	
Accounts Payable Due 06/30/2023	118,329	
Net Cash	6,904,059	

Net Investments Available

Restricted Cash
San Diego County Pool of Funds (Fire Mitigation Fund) 245,939



Interest Rate History
Fiscal Year

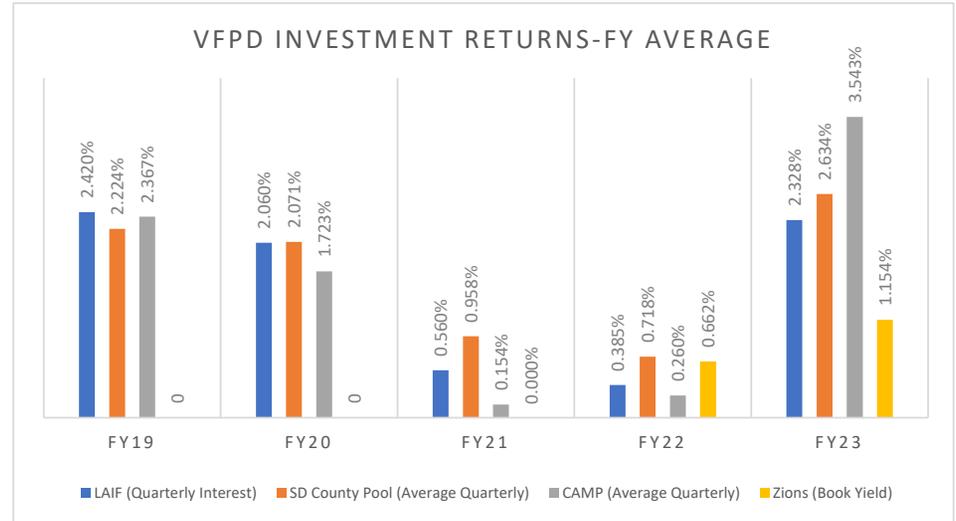
LAIF (Quarterly Interest)					
	Q1	Q2	Q3	Q4	FY Average
FY19	2.160%	2.400%	2.550%	2.570%	2.420%
FY20	2.450%	2.290%	2.030%	1.470%	2.060%
FY21	0.840%	0.630%	0.440%	0.330%	0.560%
FY22	0.240%	0.230%	0.320%	0.750%	0.385%
FY23	1.350%	2.070%	2.740%	3.150%	2.328%

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

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

Zions (Book Yield)					
	Q1	Q2	Q3	Q4	FY Average
FY19					
FY20					
FY21					
FY22	0.166%	0.821%	0.851%	0.810%	0.662%
FY23	0.961%	1.152%	1.620%	0.881%	1.154%

	FY19	FY20	FY21	FY22	FY23
LAIF (Quarterly Interest)	2.420%	2.060%	0.560%	0.385%	2.328%
SD County Pool (Average Quarterly)	2.224%	2.071%	0.958%	0.718%	2.634%
CAMP (Average Quarterly)	2.367%	1.723%	0.154%	0.260%	3.543%
Zions (Book Yield)	0	0	0.000%	0.662%	1.154%



TO: BOARD OF DIRECTORS
FROM: ROBBIE FORD, DEPUTY FIRE CHIEF
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE CHIEF’S REPORT
DATE: AUGUST 3, 2023



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

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

1. Fire Chief Gerard Washington has been in town and visited with the Chief Officer staff and many of the crews. His start date is August 14.
2. All four of our new hires completed the academy on July 27 and are assigned to their respective stations.
3. Emily Downing has been assigned Acting Battalion Chief on C shift. Miles Sweeney was promoted from Captain to Administrative Battalion Chief in training. Administrative Battalion Chief Sam Craig is now responsible for A shift.
4. Ed Kramer (Vista Emergency Manager) and John Ploetz (VFPD) continue to work on adapting the CWPP to a workable County product. They are working with Lakeside Fire Chief Don Butz and Calfire Battalion Chief Ryan Silva on vetting the product. Final draft expected mid-August.
5. The BLS ambulance program is now in the development phase, with the start date of October. We interviewed the three captains in early August.
6. Monthly statistical reports—Tableau (the statistical repository we use) had not been updated since early May. Until the data is restored, the reports will be delayed. Northcomm expects to have the position filled soon.
7. A brush fire occurred at Gopher Canyon and Fairview. Vista Fire, North County Fire, Oceanside Fire, and Calfire kept the fire to 2.75 acres.
8. A residential fire near Buena Creek caused damage to a house and sent one person to the hospital.

TO: BOARD OF DIRECTORS
FROM: MARK VIEROW, FIRE MARSHAL
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE MARSHAL
DATE: AUGUST 3, 2023



Monthly Activity Summary (July 1 - 31, 2023)

The following highlights the work activities for the reporting period:

1. Projects: No new projects of note.
2. Plan checks and construction inspections continue.

TO: BOARD OF DIRECTORS
FROM: James Kozakiewicz, Fire Inspector
SUBJECT: MONTHLY ACTIVITY REPORT – FIRE
DATE: AUGUST 3, 2023



Monthly Activity Summary (July 1 – 31, 2023)

The following highlights the work activities for the reporting period:

1. Evaluated all emergency roads on 8/2/2023 with Director Ploetz.
2. Aztec Landscaping will need to address Fabry EAR. Director Ploetz to coordinate.
3. Generated local entity liaison list (see attached).
4. Weed abatement third inspections begin 8/2/2023.
5. Inspector Kozakiewicz has contacted three contractors for the barrel lock project at El Paso Alto EAR. Awaiting estimates.
6. SDFPO July training provided education on fire sprinkler hydraulic calculation plan review verification.
7. Mobile home fire on 7/15/2023 located at 718 Sycamore Ave Unit #78. Determined that unattended cigarette caught drapes on fire. No injuries. Inspector Basin was assigned to this call.
8. Brush fire on 7/18/2023 located at Fairview and Gopher Canyon. Captain Gallegos with CalFire lead the investigation, and Inspector Kozakeiwicz assisted. Fire undetermined. Awaiting report. No injuries.
9. Vehicle fire on 7/23/2023 located at E Vista Way and Evergreen Lane. Fire undetermined. No injuries. Inspector Ramos was assigned to this call.
10. House fire on 7/29/2023 located at 1110 Ora Avo Drive. San Diego County Sheriff Detective Jeff Holder lead the investigation, and Inspector Ramos assisted. Fire undetermined; signs lead to possible electrical issue. Individual on site during the incident had to be air-lifted to UCSD for burn treatment.

TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: MONTHLY ACTIVITY REPORT - ADMINISTRATION
DATE: August 4, 2023



Activity Summary (July 1 – 31, 2023)

The following highlights my work activities for the reporting period:

1. Returned to the office July 6 from personal travel
2. Prepared agenda items and supporting reports for July 12 Board of Directors meeting
3. Attended July 12 Board of Directors meeting
4. Met with Robin Biglione (via teleconference) to discuss funding for the reconstruction of Fire Station 3, and scheduled her board presentation for the September 20th meeting
5. Attended the annual International Association of Administrative Professionals Summit in Orlando, Florida
 - a. Continuing Education Hours – 9.25
 - b. Recognized as the IAAP Foundation 2023 Philanthropist of the Year at the Awards Gala (see photo)
6. Met (via Teams) July 26 with Zion’s Representatives & President Elliott: re: District’s portfolio
7. Met (in person) July 26 with Deputy Chief Ford: re: District/City processes
8. Financial Policies - Research and prepared two policies submitted for approval for the August 9th meeting.
9. Prepared agenda items and supporting reports for August 9 Board of Directors meeting
10. Prepared year-end financial reports in preparation of FY23 Audit. On site work to begin September 18, 2023
11. FY24 Final Budget – preparation and research

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

Future Activity

1. Development of Purchasing Policy
2. Website Refresh
3. Continue reorganization of files

Notice

Please note that I will be away from the office August 23-September 6 for vacation.



TO: BOARD OF DIRECTORS
FROM: KARLENA RANNALS, ADMINISTRATIVE MANAGER
SUBJECT: FINANCIAL POLICIES - ADOPTION
DATE: AUGUST 4, 2023



RECOMMENDATION

Adopt the following financial policies:

1. Policy No. 4040 – Fixed Asset Capitalization & Accounting Control
2. Policy No. 4200 – Government Accounting Standards Board (GASB) Statement 54

BACKGROUND

Financial policies provide a solid foundation for sound public agency fiscal practices. As staff has been working through the District's financials and adjusting various accounts to clear numerous prior year adjustments; it became evident that the District must start creating policies that allows the governing body a means through which the governing body can communicate its collective policy judgments and goals to staff, the public and others.

1. Policy No. 4040 – Fixed Asset Capitalization & Accounting Control

The Board of Directors agreed at their June 2023 meeting to adjust and remove signage and equipment from the financial statements, as many transactional items did not meet a traditional threshold to capitalize, thus removing those expenses. As a result, the proposed Fixed Asset Capitalization will identify a threshold and life cycle of an expense. The proposed policy is retroactive to July 1, 2022.

2. Policy No. 4200 – Government Accounting Standards Board (GASB) Statement 54

The requirements in this Statement improves financial reporting by providing fund balance categories and classifications that will be more easily understood. This proposed policy, retroactive to July 1, 2022, distinguishes at fiscal year-end the fund balance between amounts that are divided into the following five classifications:

- *Non-spendable* – amounts that cannot be spent because they are not in a spendable form, such as prepaids or inventories.
- *Restricted* – amounts constrained by external parties, constitutional provision, or enabling legislation.
- *Committed* – amounts constrained by a government using its highest level of decision-making authority.
- *Assigned* – amounts a government intends to use for a particular purpose
- *Unassigned* – amounts that are not constrained at all will be reported in the general fund.

In addition, at the close of each fiscal year, the Board of Directors shall adopt by resolution with the fund balance within the classifications listed, and submitted to the independent auditor for inclusion within the financial statements.

ADMINISTRATIVE POLICY AND PROCEDURES

POLICY TITLE	Fixed Asset Capitalization & Accounting Control
POLICY No.	4040
ADOPTED	
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,

ADMINISTRATIVE POLICY AND PROCEDURES		
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	
ADOPTED		
REVISED		Page 3 of 3

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.

ADMINISTRATIVE POLICY AND PROCEDURES

POLICY TITLE	Fund Balance Reporting and Governmental Fund Type Designations
POLICY No.	4200
ADOPTED	
REVISED	

4200 Government Accounting Standards Board (GASB) Statement 54

4200.1 PURPOSE

In February 2009, the Government Accounting Standards Board published Statement No. 54, which established accounting and financial reporting standards for all governments that report governmental funds.

This Governmental Fund Balance Policy establishes the accounting and financial reporting standards for all governments that reports governmental funds as directed by the Government Accounting Standards Board Statement 54, effective July 1, 2022.

The Board recognizes that the maintenance of a fund balance is essential to the preservation of the financial integrity of the District and is fiscally advantageous for both the District and the taxpayer. This policy also establishes goals and provides guidance concerning the desired level of fund balance maintained by the District to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances.

Fund balance is a measurement of available financial resources and is the difference between total assets and total liabilities in each fund.

4200.2 DEFINITIONS

GASB Statement 54 distinguishes fund balance classified based on the relative strength of the constraints that control the purposes for which specified amounts can be spent. Beginning with the most restrictive constraints, fund balance amounts will be reported in the following categories:

4200.2.1 *Non-spendable Fund Balance* includes amounts that cannot be spent because they are either (1) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash, e.g., inventories and prepaid amounts.

4200.2.2 *Restricted Fund Balance* includes amounts that have constraints that are either (1) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or (2) imposed by law through constitutional provisions or enabling legislations.

4200.2.3 *Committed Fund Balance* includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority.

4200.2.4 *Assigned Fund Balance* includes amounts that are constrained by the government’s “intent” to be used for specific purposes, but are neither restricted nor committed except for stabilization arrangements. Intent should be expressed by (1) the governing body itself

ADMINISTRATIVE POLICY AND PROCEDURES		
POLICY TITLE	Fund Balance Reporting and Governmental Fund Type Designations	
POLICY No.	4200	
ADOPTED		
REVISED		Page 2 of 3

or (2) a body (a budget or finance committee, for example) or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.

4200.2.5 *Unassigned Fund Balance* is the residual classification for the general fund. This classification represents the fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the general fund. In other governmental funds, if expenditures incurred for specific purposes exceeded the amounts restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

4200.3 SPECIAL REVENUE

In addition to the new five fund balance classifications, GASB 54 also makes clear the definition of special revenue – for financial reporting purposes, a special revenue fund may only be established around one or more revenue sources that are restricted or committed to purposes other than capital projects or debt service.

4200.3 RESPONSIBILITY

The responsibility for designating funds to specific classifications shall be as follows:

4200.3.1 *Committed Fund Balance* – The Board of Directors is the District’s highest level of decision-making authority, and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Board.

4200.3.1 *Assigned Fund Balance* – The Board of Directors has authorized the Administrative Manager as an official authorized to assign fund balance to a specific purpose as approved by this fund balance policy.

4200.4 MINIMUM ASSIGNED FUND BALANCE

It is the goal of the District to achieve and maintain an unassigned fund balance in the general fund as an “operating reserve” at fiscal year-end of not less than 2 years of property tax receipts (after remitting 90% to the City of Vista for Emergency Response Services). If the assigned fund balance at fiscal year-end falls below the goal, the District shall develop a restoration plan to achieve and maintain the minimum fund balance.

4200.5 ORDER OF EXPENDITURE OF FUNDS

When multiple categories of fund balance are available for expenditure (e.g., a project is being funded partly by a grant, funds set aside by the Board, and assigned fund balance), the District will start with the most restricted category and spend those funds first before moving down to the next category with available funds.

ADMINISTRATIVE POLICY AND PROCEDURES

POLICY TITLE	Fund Balance Reporting and Governmental Fund Type Designations	
POLICY No.	4200	
ADOPTED		
REVISED		Page 3 of 3

4200.6 FINANCIAL STATEMENT PRESENTATION AND DISCLOSURES

Amounts may be classified on the financial statements in detail or in summary format. If they are presented in summary form, the appropriate detail must be disclosed in the notes to the financial statements. The appropriate disclosure must include the components of non-spendable fund balances where appropriate; and the amount for restricted, committed, assigned and unassigned fund balances.