VALLEY CENTER FIRE PROTECTION DISTRICT



BOARD OF DIRECTORS' REGULAR MEETING VCMWD Board Room

Zoom Meeting ID: 859 712 4912 Pass Code: 185394

with Live Stream to VCFPD Facebook Page for COVID-19 Prevention

Thursday – May 19, 2022 at 6:00 p.m.

Valley Center Fire Protection District Board of Directors REGULAR MEETING AGENDA May 19, 2022 / 6:00 p.m.

This Meeting will be cast on Zoom

Join Zoom Meeting

https://us02web.zoom.us/j/8597124912?pwd=Rm9KR0dSZWYyMml0ZGtvcGJsU29VZz09

Meeting ID: 859 712 4912 Passcode: 185394 One tap mobile +16699009128,,8597124912#,,,,,0#,,185394# US (San Jose) Dial by your location +1 669 900 9128 US (San Jose) Access Number: 859 712 4912 Pass Code: 185394 For COVID-19 Prevention with Live Stream to VCFPD Facebook Page Valley Center Municipal Water District Board Room 29300 Valley Center Rd Valley Center, CA 92082

1. CALL TO ORDER

2. ROLL CALL

3. PLEDGE OF ALLEGIANCE

4. PROPOSAL TO ADOPT RESOLUTION NO. 2022-25

Consideration to Approve Resolution NO. 2022-25 to Implement Teleconferencing Requirements During a Proclaimed State of Emergency Under Government Code Section 54953.

5. PUBLIC COMMENT

Any member of the Public may speak on any matter that is <u>not</u> on the Agenda. However, under State law, no decisions or actions can be taken and any such matters will be referred to the next meeting. Members of the public may address the Board during public comment by "Raising their hand" in Zoom, then type their comments or questions in the Chat Box and may indicate if they wish to address a particular agenda item, or if they wish to make a general comment on a matter within the subject matter jurisdiction of the District. The President will call on the member of the public at the appropriate time and allow the member of the public to provide live comment. The District limits each speaker to 5 minutes per topic and 20 minutes per subject.

6. PROCLAMATIONS AND PRESENTATIONS

Presentation by Mike Zizzi from Leaf & Cole - Audit Report

7. CONSENT CALENDAR

All items listed on the Consent Calendar listed as Consent Items are considered routine and will be enacted in one motion. There will be no separate discussion of these items prior to the Board action on the motion, unless members of the Board, Staff or public request specific items be removed from the Consent Calendar from the Board Agenda for discussion.

A. Approve Board Meeting Minutes on the Regular Meeting April 21, 2022

Standing Item – Review and Approve

B. Proposal to adopt Ordinance 61 regarding Fire Service Availability and Standby Cost of Living Increase, in the form and content as attached hereto.

Review and Approve

C. Proposal to adopt Resolution 2022-26 regarding Community Facility District 2000-01 annual increase for fire suppression and fire protection services in the form and content as attached hereto.

Review and Approve

D. Proposal to adopt Resolution NO 2022-27 (Fruitvale) on Intention to Annex Territory to CFD 2008-1.

Review and Approve

8. STAFF REPORTS

- A. Fire Chief's Report
- B. Operations Division Report
- C. Fire Station Project Monthly Update
- D. Community Risk Reduction Division Report
- E. Valley Center Firefighters Association Report

9. OLD BUSINESS – Director Hutchison

- A. Proposal to adopt staff endorsed Purchasing Policy
- B. Approve eliminating duplicating supporting materials from previous agenda items on minutes

10. <u>NEW BUSINESS</u>

- A. Public Hearing on Petition for Annexation of Territory to CFD 2008-01 and related matters, proposal to adopt Resolution NO. 2022-28 (Park Lilac) and Resolution 2022-29 (Ridge Ranch).
- B. Chief's Staff Report and proposal to adopt Resolution NO. 2022-30 Authorizing The Proposal To Purchase A Spartan EVG Type 1 Wildland-Urban Interface Fire Apparatus
- C. Approve 2020-2021 Financial Audit Report by Leaf & Cole, LLP.
- D. Second Reading FY 2022-23 Budget

11. TREASURER'S REPORT

Review of Fiscal Recap for April 2022

12. CLOSED SESSION

Contract Negotiations - Review of the labor negotiations with VCFA Local 5187 MOU

54957.7. Announcement prior to Closed Session:

(a) Prior to holding any closed session, the legislative body of the local agency shall disclose, in an open meeting, the item or items to be discussed in the closed session. The disclosure may take the form of a reference to the item or items as they are listed by number or letter on the agenda. In the closed session, the legislative body may consider only those matters covered in its statement. Nothing in this section shall require or authorize a disclosure of information prohibited by state or federal law.

(b) After any closed session, the legislative body shall reconvene into open session prior to adjournment and shall make any disclosures required by Section 54957.1 of action taken in the closed session.

(c) The announcements required to be made in open session pursuant to this section may be made at the location announced in the agenda for the closed session, as long as

the public is allowed to be present at that location for the purpose of hearing the announcements.

13. ANNOUNCEMENT OF CLOSED SESSION ACTIONS

14. BOARD OF DIRECTORS COMMENTS

15. ADJOURNMENT

Upon request, this agenda will be made available in appropriate alternative formats to persons with disabilities, as required by Section 202 of the Americans with Disabilities Act of 1990. Any person with a disability who requires a modification or accommodation in order to participate in a meeting should direct such request to the Board Secretary at (760) 751-7600, at least 48 hours before the meeting, if possible

NEXT REGULAR MEETING June 16, 2022





28234 Lilac Road, Valley Center, CA 92082 (760) 751-7600 Fax (760) 749-3892 Website: vcfpd.org



VALLEY CENTER FIRE PROTECTION DISTRICT RESOLUTION 2022-25

RESOLUTION TO IMPLEMENT TELECONFERENCING REQUIREMENTS DURING A PROCLAIMED STATE OF EMERGENCY UNDER GOVERNMENT CODE SECTION 54953.

WHEREAS, the Ralph M. Brown Act requires that all meetings of a legislative body of a local agency be open and public and that any person may attend and participate in such meetings;

WHEREAS, the Brown Act allows for legislative bodies to hold meetings by releconference, but imposes specific requirements for doing so;

WHEREAS, on March 17, 2020, in order to address the need for public meetings during the present public health emergency, Governor Newsom issued Executive Order No. N-29-20, suspending the Act's teleconferencing requirements; and

WHEREAS, on June 11, 2021, Governor Newsom issued Executive Order No. N-8-21, continuing the suspension of the Brown Act's teleconferencing requirements through September 30, 2021; and

WHEREAS, these Executive Orders allowed legislative bodies to meet virtually as long as certain notice and accessibility requirements were met; and

WHEREAS, the State Legislature amended the Brown Act through Assembly Bill No. 361 (AB 361) on September 16, 2021; and

WHEREAS, AB 361 amended the Brown Act so that a local agency may use teleconferencing without complying with the regular teleconferencing requirements of the Act, where the legislative body holds a meeting during a proclaimed state of emergency and makes certain findings; and

WHEREAS, Government Code section 54953 requires that the legislative body make additional findings every 30 days in order to continue such teleconferencing.

NOW THEREFORE, the legislative body of the Valley Center Fire Protection District hereby finds, determines, declares, orders, and resolves as follows:

Valley Center Fire Station 1 28234 Lilac Road Valley Center, CA 92082 Valley Center Fire Station 2 28205 N. Lake Wohlford Road Valley Center, CA 92082

- 1. That the foregoing recitals are true and correct and incorporates them by this reference.
- 2. The Board of Directors of the Valley Center Fire Protection District (District) finds, by a majority vote, the following:

a. That there exists a proclaimed state of emergency; AND either:

- b. The Board of Directors of the Valley Center Fire Protection District is meeting for the purpose of determining one of the following, or more than 30 days have passed since the Board met and determined one of the following and the Board now re-determines one of the following:
 - i. State or local officials have imposed or recommended measures to promote social distancing; OR
 - ii. As a result of the emergency, meeting in person would present imminent risks to the health or safety of attendees.

OR

- c. This Board of Directors has made the determination set forth in subdivision (b), above within the last 30 days and now makes the following determination:
 - i. The Board of Directors of the Valley Center Fire Protection District has reconsidered the cfrcumstances of the state of emergency; AND
 - ii. Any of the following circumstances exist:
 - 1. The state of emergency continues to directly impact the ability of the members to meet safely in person.
 - 2. State or local officials continue to impose or recommend measures to promote social distancing.
- 3. The District Fire Chief or his designee is authorized to take all steps and perform all actions necessary to execute and implement this Resolution in compliance with Government Code section 54953.
- 4. That this Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED by The Board of Directors of the Valley Center Fire Protection District on this 19th day of May, 2022, by the following vote:

AYES: NOES: ABSENT: ABSTAIN:

Signature:

Phil Bell, President, Valley Center Fire Protection District

Signature

Attest:

Regina Roberts, Secretary, Valley Center Fire Protection District

Valley Center Fire Station 1 28234 Lilac Road Valley Center, CA 92082 Valley Center Fire Station 2 28205 N. Lake Wohlford Road Valley Center, CA 92082 **PROCLAMATIONS AND PRESENTATIONS**

BOARD OF DIRECTORS' PACKET

VALLEY CENTER FIRE PROTECTION DISTRICT

CONSENT CALENDAR

BOARD OF DIRECTORS' PACKET

VALLEY CENTER FIRE PROTECTION DISTRICT





Minutes Of A Regular Meeting Of the Board of Directors of Valley Center Fire Protection District April 21, 2022 / 6:00 p.m.

Valley Center Municipal Water District Board Room 29300 Valley Center Rd, Valley Center, CA 92082

This Meeting was cast on Zoom with Leve Stream to VCFPD Facebook Page For COVID-19 Prevention

- 1. Call to Order at 6:00 p.m.
- Roll Call: Charlotte Seaborne – Present Gina Roberts - Present Phil Bell – Present Steve Hutchison – Present Mike O'Connor – Present
- 3. Pledge of Allegiance led by Chief Napier
- 4. A proposal was made for Consideration to Approve Resolution NO. 2022-19 continuing to Implement Teleconferencing Requirements During a Proclaimed State of Emergency Under Government Code Section 54953. After motion made and seconded and a roll call vote, Resolution 2022-19 was unanimously approved by the Board members present.
- 5. Public Comment None
- 6. Proclamations and Presentations None
- 7. Consent Calendar Consent Calendar The consent calendar, containing the minutes from the March 17, 2022 Regular Meeting and April 7, 2022 Special Meeting, and Resolution NO 2022-22 (Park Lilac) and Resolution NO. 2022-23 (Ridge Ranch) on Intention to Annex Territory to CFD 2008-1, after motion made and seconded, and a roll call vote, was approved unanimously by the Board.
- 8. Staff Reports
 - A. Fire Chief's Report Chief Napier presented the month's activities.
 - B. Operations Division Report was also presented by Chief Napier.

Valley Center Fire Protection District Board of Directors – Regular Meeting Minutes April 21, 2022

- C. Community Risk Reduction Division Report Fire Marshal Jim Davidson presented the report.
- D. Valley Center Firefighters Association Report None
- 9. Old Business
 - A. Chief Napier presented a Staff Report regarding the Design Agreement for Temporary Fire Station 3 and Fire Station Upgrades. After the Report and discussion, a proposal was made to adopt Resolution NO. 2022-24 (Replacing Resolution 2022-18) To Approve The Design Agreement Between The District And Design Builder - Erickson-Hall Construction Company, after motion made and seconded and a roll call vote, the Board unanimously approved Resolution 2022-24.

10. New Business

- A. The Board held a Public Hearing on Annexation Petitions into CFD 2008-1. After the hearing, upon motion duly made and seconded, and a roll call vote, Resolution NO. 2022-20 (Eagles Noel) and Resolution NO. 2022-21 (Infill) were unanimously approved by the Board.
- B. A proposal was made to vote for three members for the FASIS Board of Directors, after a discussion and motion made and seconded, the Board unanimously voted for the two incumbent FASIS Board members, Mr. Howard Wood and Mr. Stephen Akre and candidate Ms. Susan Mahoney.
- C. The first reading of the FY 2022-23 Budget was held. Chief Napier presented the new budget and answered questions from the Board members.
- 11. Treasurers Report The Treasurer's Report was presented to the Board by Director Seaborne, she has a few questions for staff, but no concerns with the information captured. The audit work has been completed and the report has been drafted for review and should be out sometime in the near future. Director Bell asked that all of the accounts we have including mitigation balances, County balances and the bank accounts be included in the Profit & Loss Statement. After motion made and seconded, the Treasurer's Report was approved by a roll call vote.
- 12. Closed Session None
- 13. Announcement of Closed Session Actions None

14. Board of Directors Comments

Director O'Connor was glad there was clarification on the projects that are coming into our community and for the hard work that the staff has done. He was glad the fiscal report reflects the money that is going to be spent.

Director Hutchison mentioned that the subcommittee on updating Board policies had its first meeting and will be presenting some things to consider at our next meeting. Director Roberts was happy that we are moving forward on Station 3. She was happy to see all the Board members at the meeting and that it was good to see everyone. Director Seaborne was pleased to see the milestone that was met tonight.by approving the design build component of the contract. She noted that this is a huge step forward for the Board, district and community.

Valley Center Fire Protection District Board of Directors – Regular Meeting Minutes April 21, 2022

Director Bell noted that we have a very busy year coming up and would like to see Board participation at the events that will be happening in the months ahead.

15. Adjournment - 7:44 p.m.

Regina Roberts, Secretary	
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NEXT REGULAR MEETING:	
<u>May 19, 2022</u>	
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ORDINANCE NO. 61

AN ORDINANCE OF THE BOARD OF DIRECTORS OF THE VALLEY CENTER FIRE PROTECTION DISTRICT SETTING THE MAXIMUM SERVICE AVAILABILITY CHARGE FOR FIRE SUPPRESSION SERVICE WITHIN SAID DISTRICT

The Board of Directors of the Valley Center Fire Protection District does ordain as follows:

SECTION 1:

WHEREAS, the Valley Center Fire Protection District was formed by voter approval on June 8, 1982, in compliance with Government Code Section 53972-53977 and County of San Diego Ordinance No. 6254 (new series); and

SECTION 2:

Pursuant to Section 4 of said Ordinance No.6254, the Board is empowered with the authority to increase the maximum availability charge stated in Section 1 of said ordinance by the percentage increase of the adjusted Consumer Price Index for the San Diego area as determined by the U.S. Department of Labor.

SECTION 3:

Pursuant to the authority vested in the Board of Directors of the Valley Center Fire Protection District, said Board does hereby find, resolve and determine that for the year ending December 31, 2021, the All Urban Index increased by 5.2% and that the maximum availability charge shall be as follows:

Parcel, Class of Improvement to Property, Use of Property	Maximum Availability Charge
Residential (5 acres or less),	\$242.63 per dwelling unit
Residential Estate	\$242.63 for each dwelling unit plus \$24.26 for each additional acre over 5 to a maximum of \$485.26 for the land
Commercial, Industrial, Institutional	\$970.58 per building
Improved Agricultural	\$24.26 per acre or portion thereof Up to a maximum of \$485.26 per parcel
Unimproved (each parcel)	\$12.13 per acre and/or portion of acre up to a maximum of \$485.26 .

SECTION 4:

The Board of Directors hereby declares that should any section, paragraph, sentence or word of this Ordinance be declared for any reason to be invalid, it is the intent of this Board that it would have passed all other portions independent of the eliminations therefrom of any such portion as may be declared invalid.

SECTION 5:

This Ordinance shall take effect 30 days from the date of its adoption and shall be publicly posted at the Valley Center Fire Protection District Administrative Office, Valley Center Municipal Water District and at the District's website, vcfpd.org.

INTRODUCED, APPROVED AND ADOPTED this 19th day of May 2022.

AYES: NOES: ABSENT:	
	\searrow \times
Phil Bell, President	
Regina Roberts, Secretary	

RESOLUTION NO. 2022-26

RESOLUTION OF THE BOARD OF DIRECTORS OF THE VALLEY CENTER FIRE PROTECTION DISTRICT CONTINUING THE ANNUAL SPECIAL TAX LEVY FOR COMMUNITY FACILITIES DISTRICT NO. 2000-01 FOR TAX YEAR 2022-2023

WHEREAS, the Board of Directors of the Valley Center Fire Protection District (the "Board"), has initiated proceedings, held a public hearing, conducted an election and received a favorable vote from the qualified electors relating to the levy of a special tax in a Community Facilities District, all as authorized pursuant to the terms and provisions of the "Mellow-Roos Community Facilities Act of 1982" being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. This Community Facilities District is designated as COMMUNITY FACILITIES DISTRICT NO. 2000-01 (The "Community Facilities District"); and,

WHEREAS, the Board of Directors, acting as the legislative body of the District, is authorized to annually determine the special tax to be levied which shall not exceed the maximum special tax calculated pursuant to the "Rate and Method" of apportionment.

WHEREAS, the maximum special tax rate section C states, "on each July 1, commencing July 1, 2002, the Maximum Special Tax per Benefit Unit shall be increased by 2 percent (%) of the amount in effect in the previous Fiscal Year".

WHEREAS, the Special Tax per Benefit Unit in Fiscal Year 2021 was \$4.44 and with the allowed 2.0 percent (%) increase shall be \$4.53 per Benefit Unit for the Fiscal Year 2022-2023.

NOW THEREFORE, BE IT RÉSOLVED that the Special Tax per benefit unit for the fiscal year 2022-2023 shall be \$4.53. **IT IS FURTHER RESOLVED** that this Resolution shall take effect 30 days from the date of its adoption and shall be publicly posted at the Valley Center Fire Protection District Administrative Office, the Valley Center Municipal Water District and the District's website, vcfpd.org.

INTRODUCED, APPROVED AND ADOPTED this 19th day of May, 2022.

AYES: NOES: ABSENT:

Phil Bell, President

RESOLUTION 2022-27

CFD 2008-1 ANNEXATION

FRUITVALE RD

APN: 188-271-34-00



RESOLUTION NO. 2022-27 A RESOLUTION OF INTENTION OF THE BOARD OF DIRECTORS OF THE VALLEY CENTER FIRE PROTECTION DISTRICT TO ANNEX TERRITORY TO COMMUNITY FACILITIES DISTRICT NO. 2008-1 AND TO AUTHORIZE THE LEVY OF SPECIAL TAXES THEREIN

WHEREAS, under the Mello-Roos Community Facilities Act of 1982, as emended (the "Act"), Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at section 53311 of the California Government Code, the Board of Directors (the "Board") of the Valley Center Fire Protection District (the "District") has conducted proceedings to establish Community Facilities District No. 2008-1 (the "CFD"), and

WHEREAS, the Board is the legislative body for the CFD and is empowered with the authority to annex territory to the CFD and now desires to undertake proceedings to annex territory to the CFD, and

WHEREAS, a petition requesting institution proceedings to annex territory to Community Facilities District No.2008-1 District has been received from landowners owning not less than 10% of the proposed land to be annexed to the CRD, and

WHEREAS, the petition dated April 12, 2022 has been found to meet the requirements of Government Code section 53319, and

WHEREAS, this Board, having received indications of interest from the owner of the areas of land proposed to be annexed to the CFD, now desires to proceed with the annexation to the CFD in order to finance the balance of the costs of certain public services and facilities necessary or incident to development in the CSD.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Valley Center Fire Protection District as follows:

1. This Board hereby finds and determines that public convenience and necessity require that territory be added to the CFD be formed and that the Board is authorized to conduct proceedings for the annexation of territory to the CFD pursuant to the Act.

2. The name of the existing CFD is "Community Facilities District No. 2008-1."

3. The territory included in the existing CFD is as shown on the map thereof filed in Book 42 of Maps of Assessment and Community Facilities Districts at Page 27 in the office of the County Recorder, County of San Diego, State of California to which map reference is hereby made for further particulars. The territory now proposed to be annexed to the CFD is as shown on Annexation Map No.2 to the CFD on file with the Clerk of the Board, the boundaries of which territory are hereby preliminarily approved and which map is incorporated in full herein by reference. The Clerk of the Board is hereby directed to record, or cause to be recorded, said map showing the territory to be annexed to the CFD in the office of the County Recorder of the County of San Diego within fifteen days of the date of adoption of this Resolution.

4. The types of services financed by the CFD and pursuant to the Act consist of those services (the "Services") described in Exhibit A to Resolution 2008-09, adopted by the Board on May 29, 2008 (the "Resolution of Formation"). It is presently intended that the Services will be shared, without preference or priority, by the existing territory in the CFD and the territory proposed to be annexed to the CFD.

5. Except to the extent that the funds are otherwise available to the CFD to pay for the Services, a special tax sufficient to pay the costs thereof is intended to be levied annually within the CFD and collected in the same manner and at the same time as ordinary *ad valorem* property taxes. The proposed rate and method of apportionment of the special tax among the parcels of real property within the CFD, as now in existence and following the annexation proposed herein, in sufficient detail to allow each landowner within the territory proposed to be annexed to the CFD to estimate the maximum amount such owner will have to pay are described in detail in Exhibit A attached to the Resolution of Formation, which by this reference is incorporated herein.

6. The Board shall hold a public hearing (the "Hearing") on the annexation of territory to the CFD and the proposed Rate and Method of Apportionment at 6 p.m., or as soon thereafter as practicable, on June 16, 2022, at the Valley Center Municipal Water District, at 29300 Valley Center Road, Valley Center, California. At the hearing, the Board will consider and finally determine whether the public interest, convenience and necessary require the annexation of territory to the CFD. Should the Board determine to annex territory to the CFD, a special election will be held to authorize the levy of the special tax in accordance with the procedures contained in Government Code section 53326. If held, the proposed voting procedure at the election is expected to be a landowner vote with each landowner of record as of the close of the Hearing having one vote for each acre of land or portion thereof owned within the territory to be annexed to the CFD. Ballots for the special election may be distributed by mail or by personal service. At the time and place set forth above for the Hearing, any interested person, including all persons owning lands or registered to vote within the proposed CFD, may appear and be heard.

7. The District may accept advances of funds or work-in-kind from any source, including, but not limited to, private persons or private entities, for any authorized purpose, including, but not limited to, paying any cost incurred by the District in the annexation of territory to the CFD. The District may enter into an agreement with the person or entity advancing the funds or work-in-kind, to repay all or a portion of the funds advanced, or to reimburse the person or entity for the value, or cost, whichever is less, of the work-in-kind, as determined by this Board, with or without interest.

8. The District Secretary is hereby directed to cause notice of the public hearing to be given by publication one time in a newspaper published in the area of the CFD. The publication shall be completed at least seven days before the date of the public hearing in Section 6. The Secretary shall also cause notice of the hearing to be given to each property owner within the CFD by first class mail, postage prepaid, to each such owner's addresses as it appears on the most recent tax records of the District or as otherwise known to the Secretary to be correct. Such mailed notice shall be completed not less than fifteen days before the date of the public hearing. Each of the notices shall be substantially in the form specified in section 53322 of the Act, with the form summarizing the provisions hereof hereby specifically approved.

9. Except as may otherwise be provided by law or by the rate and method of apportionment of the special tax for the CFD, all lands owned by any public entity, including the United States, the State of California and/or the District, or any departments or political subdivisions thereof, shall be omitted from the levy of the Special Tax to be made to cover the costs and expenses of the

Services and the CFD. In the event that a portion of the property within the CFD shall become for any reason exempt, wholly or in part, from the levy of the special tax, this Board will, on behalf of the CFD, increase the levy to the extent necessary upon the remaining property within the CFD that is not exempt in order to yield the required revenues to pay for the Services and other annual expenses of the CFD, if any, subject to the provisions of the rate and method of apportionment of the special tax.

10. The officers, employees and agents of the District are hereby authorized and directed to do any and all things and to execute and deliver any and all documents which they may deem necessary or advisable in order to carry out, give effect to and comply with the terms and intent of this resolution.

PASSED AND ADOPTED by the Board of Directors of the Valley Center Fire Protection District on the 19th day of May, 2022 by the following vote:

Ayes: Noes: Absent: Abstain:	
ATTEST:	
President, Board of Directors	
Secretary, Board of Directors	

VALLEY CENTER FIRE PROTECTION DISTRICT

BOARD OF DIRECTORS' PACKET

STAFF REPORTS





28234 Lilac Road, Valley Center, CA 92082 (760) 751-7600 Fax (760) 749-3892 Website: vcfpd.org



May 19, 2022

Fire Chief's Report Valley Center Fire Protection District Board

- 1. The Valley Center Fire Department had a busy month with Emergency Incidents, Station Tours, Community Events, Training, Facilities Projects.
- 2. ALS Program: New Zoll Monitors will go in service in June.
- 3. Operational Area Update: County Wildland Drill went very well.
- 4. Local and Regional Training: Company Performance Reviews, VHF Radio Training, Structure and Wildland Simulations.
- 5. Cal Fire Valley Center Battalion: Station 71 is now staffed with 1 type 3, 3/0
- 6. Law Enforcement / Fire /Tribal Interagency Operations: Pump Pod, Emergency Preparedness
- 7. Fire Station 3 Development: Erickson-Hall in Design Phase
- 8. Spartan Type 1 Wildland Urban Interface Fire Apparatus: Finance Committee Approved
- 9. ISO Update: Everything has been turned over to ISO for Review
- 10. The 2nd Annual Firefighter's Gala and Charity Ball was a huge success.

Valley Center Fire Station 1 28234 Lilac Road Valley Center, CA 92082

VCFPD OPERATIONAL REPORT: April 2022

Monthly Incident Data:

	VCFPDSt ation 1 E161	VCFPD Station 2 E162	VCFPD Station 2 OES WT	VCFPD Station 2 RS162	VCFPD Admin Command	VCFPD Admin Prevention	Auto Aid Received	Auto Aid Given	Total Incidents	Turnout Time	Travel Time	Response Time
	Total Incidents	Total Incidents	Total Incidents	Total Incidents	Total Incidents	Total Incidents	Total Incidents	Total Incidents	Total VCFPD Incidents	90 th Percentile	90 th Percentile	90 th Percentile
JAN	99	45	3	71	7	1	44	35	174	0:02:14	0:09:42	0:11:18
FEB	94	50	2	83	6	2	31	32	177	0:02:02	0:14:10	0:15:07
MAR	112	80	2	89	14	2	42	36	202	0:02:14	0:11:52	0:13:31
APR	114	51	1	59	19	4	51	29	183	0:01:57	0:12:01	0:13:37
MAY												
JUN												
JUL												
AUG												
SEP												
OCT												
NOV												
DEC												
Last Month Incidents	94	50	2	83	6	2	31	32	177	0:02:02	0:14:10	0:15:07
2021 Year End Total	1209	535	41	801	86	25	604	358	2138	0:02:19	0:14:08	0:15:56
2022 Year to Date	419	226	8	302	46	9	168	132	736	0:02:14	0:13:31	0:14:40
YTD % Change			0							0.02.14	0.10.01	0.14.40
Concurrent Incidents	Total Incidents	Two Concurrent Incidents	Three Concurrent Incidents	Four Concurrent Incidents	Five Concurrent Incidents	Two Concurrent Incidents	Three Concurrent Incidents	Four Concurrent Incidents	Five Concurrent Incidents			
	183	46	7	0	0	25.14%	3.83%	0.00%	0.00%			
Mercy USA	Mercy Medic 11	Mercy Medic 52	Mercy Medic 70	Mercy Medic 71	Mercy Medic 75			Total Unit Responses	Total Unit Transports	90th Percentile Turnout	90th Percentile Travel	90th Percentile Response
Ambulance Responses	16	0	11	64	5			120	96	0:03:02	0:18:42	0:18:56

Firefighters in the program: 28

- Firefighter Driver Operators: 0
- Firefighter Paramedics: 14
- Firefighter EMTs: 14
- Fire Explorers: 10

Apparatus and Equipment:

Station 1:

- E-161 In Service
- C-1601 In Service
- C-1602 In Service
- P-1650 In Service

Station 2:

- E-162 In Service
- RS-162 In Service
- Valley Center Fire Station 1 28234 Lilac Road Valley Center, CA 92082

- E-169 In Reserve
- C-1603 In Reserve CP-1616 - In Service

E-168 – In Reserve

OES WT62 - In Service

Valley Center Fire Station 2 28205 N. Lake Wohlford Road Valley Center, CA 92082

Special Training and Future Community Events:

- Valley Center Fire Safe Council / Urban Corps Vegetation Management Project
- April 2022: ISO under review
- Planning Group Evacuation Sub-Committee Meeting: May 26, 2022 on Zoom 6:30pm
- May 27, 28, 2022: Stampede Rodeo
- June 3,4 2022: Western Days Chili Cookoff, Parade and Festival
- June 11, 2022: Wildland Symposium at the Library
- August 2,3,4,5 2022: Community Based Strategic Plan Meetings: Location TBD
- September 11, 2022: Patriot Day Celebration and Reading of the Names

Legislative / Political Updates:

Tax Apportionment Education Meetings: Supervisor Nathan Fletcher

Grants/Awards FY-20-21:

- Safer Grant Application 2022: in process
- Health and Safety Grant 2022: in process
- SHSGP: 2021 Grant Application: \$14,150 Awarded: 3/01/2022
- State COVID Funds Awarded: \$67,412
- County COVID Funds Awarded: \$179,000
- FEMA COVID Funds Awarded: TBD

Significant Incidents/Station Activities:

- Rescue Traffic Collision: Lilac Road Near Via Piedra
- Vegetation Fire: Fruitvale Road
- Working Structure Fire: Hell Creek Road
- Vegetation Fire: Fry Lane

Trauma Intervention Program (TIP):

• 3 TIP responses for the month of April 2022 to Valley Center. Tip is responding directly to the scene or hospital as requested by our Fire Captains.

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Josef G. Napier Fire Chief, Valley Center Fire Protection District

Valley Center Fire Station 1 28234 Lilac Road Valley Center, CA 92082 Valley Center Fire Station 2 28205 N. Lake Wohlford Road Valley Center, CA 92082

MEMORANDUM

DATE: May 11, 2022
TO: Joe Napier, Fire Chief, Valley Center Fire Protection District
FROM: Robin Biglione, Biglione Construction Management
SUBJECT: Update on Erickson-Hall Design-Build Agreement Progress

On April 21, 2022, the Valley Center Fire Protection District Board of Director's approved the design portion of the Erickson-Hall Design-Build Agreement for Temporary Fire Station No. 3 and remodel work for Station No. 1 and 2. Exhibit C to the Agreement is provided as a reminder of the list of projects included in the preliminary design for Stations 1 and 2. In addition, Attachment 2 to the Request for Proposal, which is the Site Plan for Temporary Fire Station No. 3, is provided.

On April 22, 2022, the attached letter was sent via email to Erickson-Hall authorizing them to proceed with preliminary design. Erickson-Hall immediately authorized their design team to proceed with preliminary design.

The design team is working on the preliminary design and intends to provide the documents to the District staff and consultant for review on May 19, 2022, in accordance with the schedule included in the Agreement. Following review of the preliminary design, the Agreement calls for preparation of construction documents. Per the schedule included in the Agreement, the construction documents are anticipated to be complete on June 16.







28234 Lilac Road, Valley Center, CA 92082 (760) 751-7600 Fax (760) 749-3892 Website: vcfpd.org

April 22, 2022

Mr. Nathan Complin Erickson-Hall Construction Co. 500 Corporate Drive Escondido, CA 92029

SUBJECT: Notice of Consent to Proceed with Preliminary Design

Dear Mr. Complin,

The purpose of this letter is to inform you that on April 21, 2022, the Valley Center Fire Protection District approved the Design-Build Agreement Between Valley Center Fire Protection District and Erickson-Hall Construction Company For Valley Center Temporary Fire Station No. 3 and Fire Station No. 1 and 2 Renovations. In accordance with Section 4.2.3 of the Agreement, this is your Notice of Consent to Proceed with Preliminary Design. Please contact Robin Biglione at (760) 809-6187, should you have any questions regarding this Notice.

Sincerely with respect,

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Josef G. Napier Fire Chief, Valley Center Fire Protection District

Valley Center Fire Station 1 28234 Lilac Road Valley Center, CA 92082 Valley Center Fire Station 2 28205 N. Lake Wohlford Road Valley Center, CA 92082

EXHIBIT C

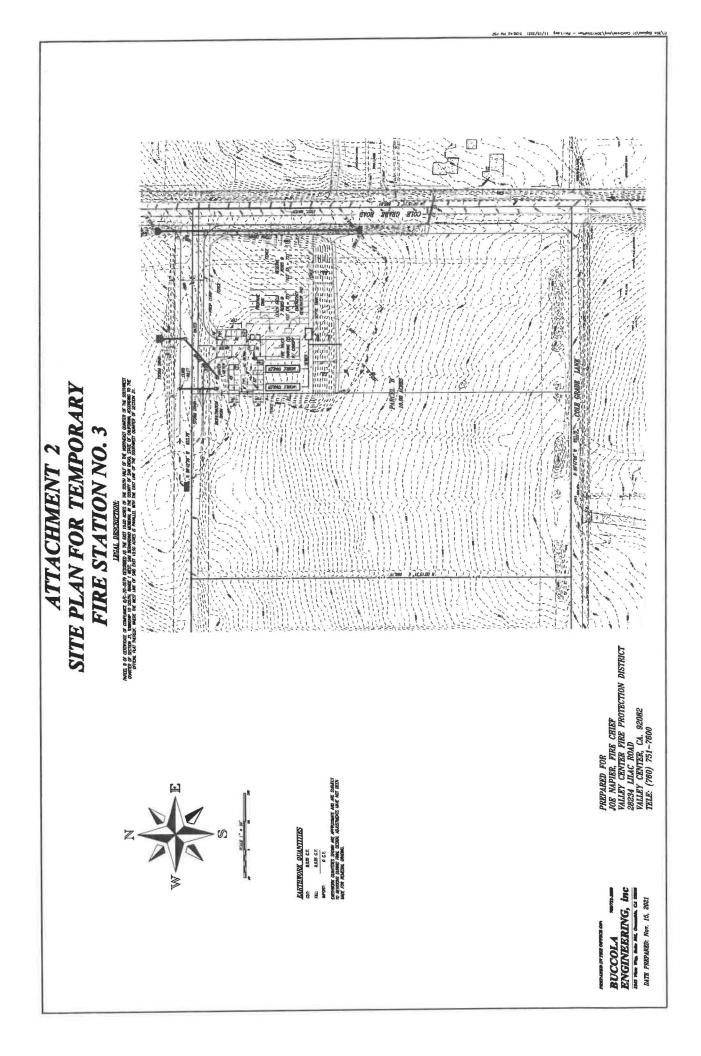
Updated Improvement Priority Lists for Station No. 1 and 2 (3/23/22)

Improvement Priority List for Fire Station No. 1

- Increase the height of the apparatus bay doors (front side) and automatic openers for rear
- Install a new two-stage compressor and construct a compressor enclosure. Plumb the apparatus bay for compressed air
- Design and install a new HVAC system throughout the main fire station building (both sides).
- Reconfigure the living space to provide two dorm spaces and dayroom space for three personnel
- Reconfigure crew restroom and kitchen to modernize the kitchen, bathroom and day room space and bring the refrigerators out of the apparatus bay into the kitchen.

Improvement Priority List for Fire Station No. 2

- Increase the height of the apparatus bay doors (both sides)
- Design and install a new HVAC system throughout the fire station.
- Reconfigure dorm space to improve functionality and comfort
- Remodel the kitchen to provide space for three refrigerators (to be relocated from the laundry area)
- Provide a screened in area with a half-wall and exercise flooring for the rear patio area where the exercise equipment is located
- Replace and expand the concrete area in the rear of the station





Community Risk Reduction Division Fire Marshal's Report

April 2022 Significant Events since last report:

- Hellhole Cyn Trailer Fire
- Fire extinguisher recharge day

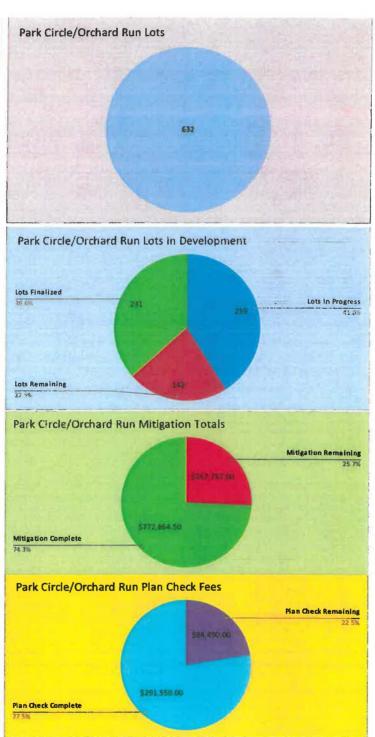
Business of Prevention in April:

Item Name	Units
4.3 Business License Inspection/Reinspection (Engine Company Inspection)	2
Dry Chemical Fire Extinguisher	1
Fire Extinguisher Service	90
2.2.3 Residential Fire Sprinklers NFPA 13-D or NFPA 13-R (includes 2 inspections)	1
2.1.1 New Residential or Remodel Plan Review (Any type, includes inspections)	28
2.1.3 Residential Fire Sprinklers NFPA 13-D or NFPA 13-R (includes 2 inspections)	27
2.3.2 Accessory Dwelling Unit Plan Review (Includes 2 Inspections)	3
2.3.3 Barns and Outbuildings under 500 sq ft and Open Walled under 1000 sq ft	1

Park Circle / Orchard Run Development Status Report

Total Lots in Project	632
Lots Sold to Developers	632
Lots Unsold	0
Lots In Progress	259
Lots Remaining	142
Lots Finalized	231
Mitigation Total	\$1,040,621.50
Mitigation Remaining	\$267,757.00
Mitigation Complete	\$772,864.50
Plan Check Total	\$376,040.00
Plan Check Remaining	\$84,490.00
Plan Check Complete	\$291,550.00

Inspections Rem	aining		
Hydrostatic Remaining:			373
Finals Remaining:			401
Total inspections remaining:			774
Plan Reviews and Ins	pection	IS	
	Plan		1
Month	Chik	Hydro	Final
December 2020	11	3	
January 2021	3	3	
February 2021	16	0	
March 2021	45	5	1
April 2021	0	9	1
May 2021	61	2	
June 2021	19	8	
July 2021	21	30	
August 2021	63	15	15
September 2021	21	21	12
October 2021	36	28	1-1-4
November 2021	0	32	26
December 2021	62	25	3
January 2022	14	24	1
February 2022	21	23	31
March 2022	49	17	53
April 2022	36	12	21
May 2022	0	2	-
June 2022	0	0	
July 2022	0	0	
August 2022	0	0	
September 2022	0	0	(
October 2022	0	0	
November 2022	0	0	
December 2022	0	0	
January 2023			
Totals	484	259	281



Park Circle Development - Summer (Shea Homes)

Mirar De Valle / VC Road

Date: 05/04/2022			
Total Lots:	88		
Plan Check Complete:	6		
Lots Remaining	0		
Finaled	82		
Mitigation Total:	\$120,778.62		
Mitigation Remaining:	\$0.00		
Mitigation Complete:	\$120,778.62		
Plan Check Total:	\$52,360.00		
Plan Check Remaining:	\$0.00		
Plan Check Complete:	\$52,360.00		

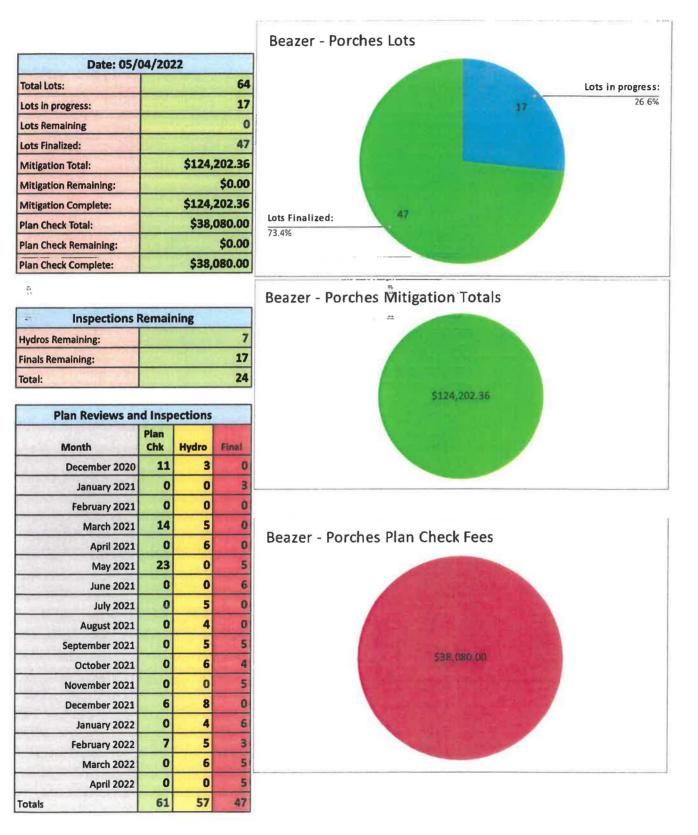
Inspections Remaining		
Hydros Remaining:	19	
Finals Remaining:	6	
Total:	25	

Plan Reviews and Inspections				
Month	Plan Chk	Hydro	Final	
December 2020	0	0	0	
January 2021	0	3	0	
February 2021	16	0	0	
March 2021	31	0	0	
April 2021	0	0	3	
May 2021	0	2	0	
June 2021	0	8	0	
July 2021	0	11	0	
August 2021	33	10	8	
September 2021	5	7	0	
October 2021	0	9	0	
November 2021	0	9	8	
December 2021	0	7	25	
January 2022	0	0	0	
February 2022	0	0	6	
March 2022	0	3	15	
April 2022	0	0	12	
Totals	85	69	82	



Park Circle Development - Porches (Beazer)

Mirar De Valle / VC Road



Park Circle Development - Trailside (Beazer)

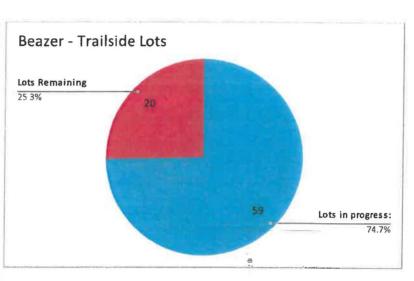
Mirar De Valle / VC Road

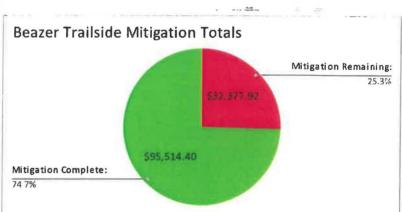
Date: 05/04/2022			
Total Lots:	79		
Lots in progress:	59		
Lots Remaining	20		
Lots Finalized:	0		
Mitigation Total:	\$127,892.32		
Mitigation Remaining:	\$32,377.92		
Mitigation Complete:	\$95,514.40		
Plan Check Total:	\$47,005.00		
Plan Check Remaining:	\$11,900.00		
Plan Check Complete:	\$35,105.00		

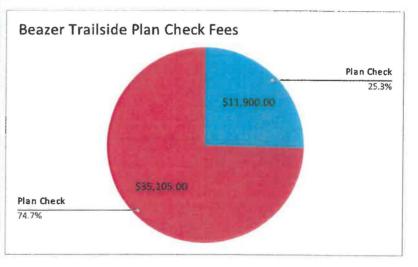
Inspections Remaining	
Hydros Remaining:	64
Finals Remaining:	79
Total:	143

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Plan Reviews a	nd Insp	ections	
Month	Plan Chk	Hydro	Final
December 2020	0	0	0
January 2021	0	0	0
February 2021	0	0	0
March 2021	0	0	0
April 2021	0	0	0
May 2021	0	0	0
June 2021	0	0	0
July 2021	0	0	0
August 2021	0	0	0
September 2021	0	0	0
October 2021	5	0	0
November 2021	0	5	0
December 2021	10	0	0
January 2022	14	0	0
February 2022	0	10	0
March 2022	10	0	0
April 2022	20	0	0
Totals	59	15	0







Orchard Run Development - Sundance (KB Homes)

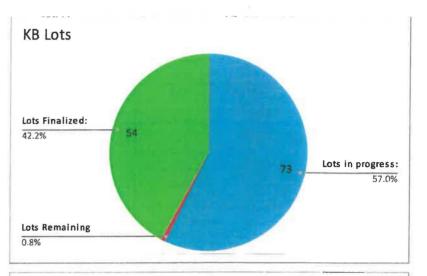
Mirar De Valle

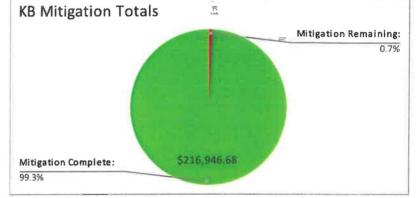
Date: 05/04/2022		
Total Lots:	128	
Lots in progress:	73	
Lots Remaining	1	
Lots Finalized:	54	
Mitigation Total:	\$218,544.00	
Mitigation Remaining:	\$1,597.32	
Mitigation Complete:	\$216,946.68	
Plan Check Total:	\$76,160.00	
Plan Check Remaining:	\$595.00	
Plan Check Complete:	\$75,565.00	

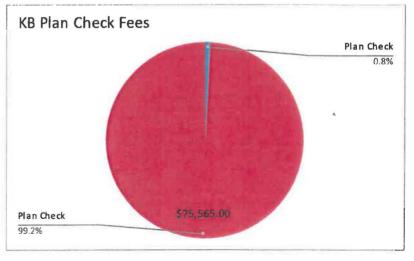
Inspections Remaining	
Hydros Remaining:	68
Finals Remaining:	74
Total:	142

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Plan Reviews an	d inspe	ections	1
Month	Plan Chk	Hydro	Final
December 2020	0	0	0
January 2021	3	0	0
February 2021	0	0	Ç
March 2021	0	0	0
April 2021	0	3	0
May 2021	32	0	3
June 2021	19	0	0
July 2021	15	14	C
August 2021	0	1	8
September 2021	0	4	7
October 2021	15	13	0
November 2021	0	0	10
December 2021	17	0	7
January 2022	0	12	0
February 2022	0	4	9
March 2022	26	0	10
April 2022	0	7	0
Totals	127	60	54



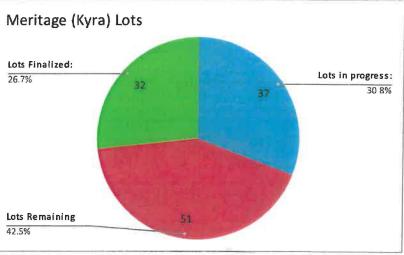


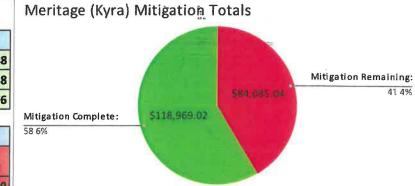


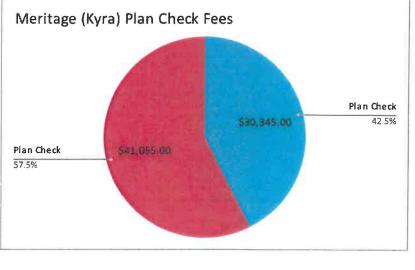
Park Circle Development - Kyra (Meritage)

Lilac Rd / Betsworth

Date: 05/04/2022		
Total Lots:	120	
Lots in progress:	37	
Lots Remaining	51	
Lots Finalized:	32	
Mitigation Total:	\$203,004.06	
Mitigation Remaining:	\$84,035.04	
Mitigation Complete:	\$118,969.02	
Plan Check Total:	\$71,400.00	
Plan Check Remaining:	\$30,345.00	
Plan Check Complete:	\$41,055.00	







Inspections Remaining	
Hydros Remaining:	88
Finals Remaining:	88
Total:	176

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	Plan		
Month	Chk	Hydro	Final
December 2020	0	0	0
January 2021	0	0	0
February 2021	0	0	0
March 2021	0	0	0
April 2021	0	0	0
May 2021	3	0	0
June 2021	0	0	0
July 2021	0	0	0
August 2021	30	0	0
September 2021	0	2	0
October 2021	0	0	0
November 2021	0	15	0
December 2021	22	10	0
January 2022	0	5	2
February 2022	14	0	10
March 2022	0	0	20
April 2022	0	0	0
Totals	69	32	32

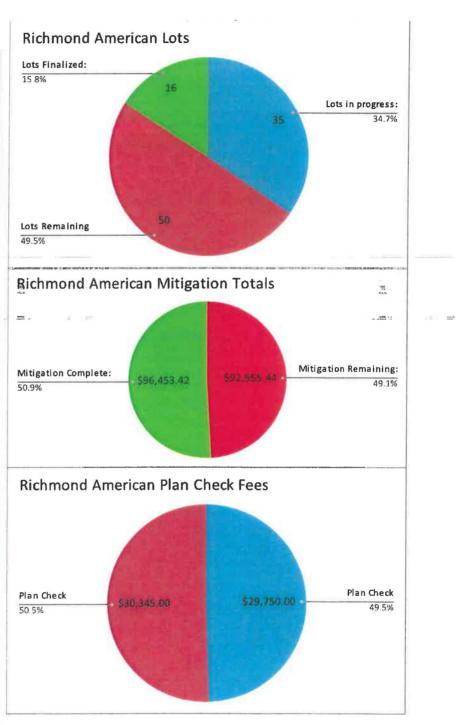
Orchard Run Development - Seasons (Richmond-American Homes)

Mirar De Valle

Date: 05/04/2022		
Total Lots:	101	
Lots in progress:	35	
Lots Remaining	50	
Lots Finalized:	16	
Mitigation Total:	\$189,408.86	
Mitigation Remaining:	\$92,955.44	
Mitigation Complete:	\$96,453.42	
Plan Check Total:	\$60,095.00	
Plan Check Remaining:	\$29,750.00	
Plan Check Complete:	\$30,345.00	

Inspections Remaining	
Hydros Remaining:	75
Finals Remaining:	85
Total:	160

Plan Reviews a	nd Inspe	ections	
Month	Plan Chk	Hydro	Final
December 2020	0	0	0
January 2021	0	0	0
February 2021	0	0	0
March 2021	0	0	0
April 2021	0	0	0
May 2021	3	0	0
June 2021	0	0	0
July 2021	6	0	0
August 2021	0	0	3
September 2021	16	3	0
October 2021	0	0	0
November 2021	0	3	3
December 2021	13	0	0
January 2022	0	3	0
February 2022	0	4	3
March 2022	13	8	3
April 2022	0	5	4
Totals	51	26	16



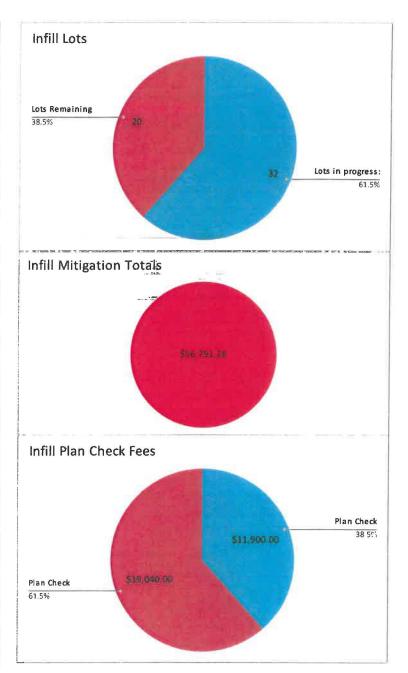
Orchard Run Development - Wildflower Multifamily (Infill Development)

Mirar De Valle

Date: 05/04/2022		
Total Lots:	52	
Lots in progress:	32	
Lots Remaining	20	
Lots Finalized:	0	
Mitigation Total:	\$56,791.28	
Mitigation Remaining:	\$56,791.28	
Mitigation Complete:	\$0.00	
Plan Check Total:	\$30,940.00	
Plan Check Remaining:	\$11,900.00	
Plan Check Complete:	\$19,040.00	

Inspections Remaining		
Hydros Remaining:	52	
Finals Remaining:	52	
Total:	104	

Plan Reviews and Inspections			
Month	Plan Chk	Hydro	Final
December 2020	0	0	0
January 2021	0	0	0
February 2021	0	0	0
March 2021	0	0	0
April 2021	0	0	0
May 2021	0	0	0
June 2021	0	0	0
July 2021	0	0	0
August 2021	0	0	0
September 2021	0	0	0
October 2021	16	0	0
November 2021	0	0	0
December 2021	0	0	0
January 2022	0	0	0
February 2022	0	0	0
March 2022	0	0	0
April 2022	16	0	0
Totals	32	0	0



OLD BUSINESS

BOARD OF DIRECTORS' PACKET

VALLEY CENTER FIRE PROTECTION DISTRICT



212.1 PURPOSE

This policy is designed to implement the State Purchasing Statutes and to guide Fire Protection District members in making economical and sound business decisions involving expenditures of Fire Protection District Funds.

212.2 POLICY

Formal purchasing procedures for local agencies (including Special Districts) are required under the terms of California Government Code, Section 54202. In certain instances, the Board of Directors has imposed additional requirements not found in the State Statutes which shall be followed during the District purchasing process. California law applicable to Fire Protection Districts recognizes six basic types of purchasing categories, each of which is handled somewhat differently. These categories are:

- (a) Small purchases.
- (b) Purchases of construction, special services, goods or services.
- (c) Contracts with other public agencies.
- (d) Purchases of special services.
- (e) Construction purchases.
- (f) Great emergencies.

District subcontractors are required to follow their employer's written Illness & Injury Prevention Program. If no such program exists, they are to follow this District's I&IPP program and Code of Safe Practices prior to commencing work.

212.3 INTENT

Following the District's core value of Fiscal Responsibility, purchases shall be made from time to time as needed, in the most economical quantity lots, in order to provide the District with maximum benefit for minimum expenditures. Quality and reliability of products are also important factors in addition to price which may, on a case-by-case basis, cause rejection of an inferior product offered by a vendor at a reduced price. It is also important to note that Valley Center Fire Protection District's mission as a Public Agency is directly responsible for protection of the safety of the public, which may require purchased items, on an occasional basis, to be "standardized" with existing goods and items in the Valley Center Fire Protection District's current inventory. It is also essential that purchases of all goods, supplies, services and construction items be done by Valley Center Fire Protection District in a fair and open manner that promotes public confidence in the Agency and reinforces the public perception of fairness and equal opportunity for all competing vendors offering their products or service to the District. Consistent with the above guidelines, purchases should be made from vendors located within the boundaries of Valley Center Fire Protection District when cost, quality and delivery times are equal to or better than competing

Valley Center Fire Protection District

Policy Manual

Purchasing and Contracting Policy

quotes from distant areas. State law forbids any director or other officer of the District from being interested, directly or indirectly, in any contract awarded or to be awarded by the Board, or in the profits to be derived from it. Purchasing responsibility is often defined as buying materials and services of the right quality, in the right quantity, at the right time, at the right price, from the right source.

212.4 PROCEDURES

GENERAL PURCHASING GUIDELINES

- A. All purchases must be accompanied by a Purchase Authorization Form (FD010) which must have a Purchase Order Number, to allow Admin to reference the purchase to invoices received. To make the process easier, purchase order numbers may be created 'on the fly', by combining the ordering person's initials (Company Officers or above only) and the date. Here are two examples:
 - 1. JAD102820 Jim Davidson, October 28, 2020
 - 2. JBB060421 Jon Blumeyer, June 4, 2021 Note that there is a leading 0
- B. Quote information shall be retained until completion of the annual audit for the fiscal year in which purchased, or if no audit is conducted, quotes shall be retained until the last day of the fiscal year.
- C. The requirements listed for three (3) quotations (verbal or written) shall not be applicable in those cases where the Board has pre-approved "standardized items" (such as a universally used hose nozzle).
- D. Shipping charges, if any, and applicable taxes, if any, must be included in the total price shown on the Purchase Authorization Request form.
- E. Open purchase orders (also called "open orders") shall generally be utilized for the purchase of repetitive need, low-valued items or for the purchase of items (such as lumber) which must be available on short notice twenty four hours per day, seven days per week from commercial sources. Open purchase orders shall not be utilized as a substitute for the normal requisition and purchase order process described in the subparagraphs above. Open purchase orders may be written for a single class of consumable materials, i.e., office supplies, without listing specific, exact descriptions of each item, but not to exceed the authority listed above and cannot span a period of time which includes more than one fiscal year.
- F. Nothing in these small purchase rules shall prevent the Fire Chief, or his/her authorized designee, from obtaining multiple quotations on any dollar value purchase or from bidding Valley Center Fire Protection District requirements valued below legal bid or below quote limits if it is in the best economic interests of Valley Center Fire Protection District to do so. This judgment shall be made in the sole discretion of the Fire Chief or authorized designee.
- G. Purchases made by members using their own personal funds or credit cards shall be reimbursed. For this reimbursement to take place, members MUST submit an appropriately authorized Purchase Authorization Request Form along with a receipt for the items purchased. The form must be completed, signed and must contain the

purchaser's name, home address, and the checkbox indicating that this purchase was made with personal funds. Receipts that contain additional items purchased by the member for his/her personal use, or incomplete Purchase Authorization forms will not be accepted.

212.5 SMALL PURCHASE PROCEDURES

Small purchases are defined as purchases of any articles at any one time for the aggregate sum of \$25,000 or less. [Public Contract Code Sections 20812, 20813]. The Fire Chief (or his/her designees) may purchase articles which do not exceed the sum of \$25,000 without the necessity of advertising or letting contracts ("bid" process). Requirements for goods, supplies or articles which exceed the sum of \$25,000 in the aggregate shall not be unnecessarily "split" in order to classify as a "small purchase". Although there is no legal requirement to competitively bid small purchases, as defined above, the Board has imposed the following additional procedural requirements on such purchases.

- A. Purchases of less than \$500.00. These may include Petty Cash Purchases (Using the petty cash maintained by Admin), or district issued credit cards.
 - 1. Petty Cash Purchase
 - 2. Credit Card Purchase
 - 3. Small Purchase Order.
 - (a) Obtain approval from Company Officer with the Purchase Authorization Request Form.
 - (b) Create a Purchase Order (PO) number.
 - (c) Make the purchase
 - (d) Obtain a receipt, noting what purchase is for on the receipt.
 - (e) Return receipt and the Purchase Authorization Form to Admin.
 - (f) Admin will assign purchase against specific budget account line item.
- B. Open Purchase Order. A purchase order or "open account" is a vendor specific account which is effective for a specified period of time, not more than annually, and within the same budget year, and is used for items such as office supplies and auto parts.
 - 1. Obtain approval from Company Officer with a Purchase Authorization Request Form.
 - 2. Make the purchase.
 - 3. Obtain a receipt, noting what purchase is for on the receipt.
 - 4. Return receipt and the Purchase Authorization Form to Admin.
 - 5. Admin will assign purchase against specific budget account line item and assign a purchase order number.

- C. Purchases between \$500.00 and \$999.99. Purchases for items within this range may be obtained via an open purchase order or small purchase order.
 - 1. Small Purchase Order.
 - (a) Determine total cost of purchase, including sales tax and shipping fees.
 - (b) Create a PO Number for the purchase
 - (c) Submit a Purchase Authorization form and obtain approval from the Chief Officer having jurisdiction over the budget account to which the purchase will be charged, or the Duty Chief.
 - (d) Make the purchase
 - (e) Obtain a receipt, noting what purchase is for on the receipt.
 - (f) Return receipt to Admin.
 - (g) Admin will assign purchase against specific budget account line item
 - 2. Open Purchase Order.
 - (a) Determine total cost of purchase, including sales tax and shipping fees.
 - (b) Obtain approval (using the Purchase Authorization Form) from the Chief Officer having jurisdiction over the budget account to which the purchase will be charged, or the Duty Chief.
 - (c) Make the purchase.
 - (d) Sign for purchase.
 - (e) Obtain a receipt, noting what purchase is for on the receipt.
 - (f) Return receipt to Admin.
- D. Purchases between \$1000.00 and \$9999.99.
 - 1. Obtain three (3) verbal bids/vendor quotes.
 - 2. Create a PO number for the request.
 - 3. Submit a purchase request with the quotes and a Purchase Authorization Request form to the Chief Officer having jurisdiction over the budget account to which the purchase will be charged.
 - 4. Submit purchase request, and the approved purchase authorization Request form to Fire Chief for approval.
 - 5. Make the purchase.
 - 6. Return receipt to Admin with copies of request and approved purchase authorization form.
 - 7. Admin will assign purchases against specific budget account line items.
- E. Purchases between \$10,000.00 and \$24,999.99.
 - (a) Obtain three (3) written bids/vendor quotes.

- (b) Create a purchase order number.
- (c) Submit purchase request and approved Purchase Authorization form to Fire Chief for approval.
- (d) Make the purchase.
- (e) Return receipt to Admin with copies of request and approved purchase authorization form.
- (f) Admin will assign purchases against specific budget account line items.

212.6 PURCHASES OF GOODS, SERVICES, AND CONSTRUCTION VALUED AT MORE THAN \$25,000 BUT LESS THAN \$1,000,000

The purchase of goods, supplies, services, "special services", construction, repairs, and any other items needed by Valley Center Fire Protection District valued in excess of \$25,000.00 per line item is strictly controlled by state statute. These statutes are found in the amended California Public Contract Code (P.C.C.) and are identified as follows:(1) P.C.C. Section 20812: Governs the purchase of special services by a Fire Protection District, (2) P.C.C. Section 20813: Governs the bidding process required by Fire Protection Districts in constructing, repairing or improving buildings and structures. By adoption of these purchasing and contracting procedures, the Board has elected to utilize the purchasing procedures of the above two P.C.C. sections instead of the County purchasing procedures of San Diego County. [This "election" is authorized under P.C.C. Section 20812 (b)]. All items (as described above) required to be bid because of dollar value must be advertised [P.C.C. Section 20812(c) (2) and 20813(b)]. However, the Fire Chief, or his designee, is authorized to make purchases over \$25,000 without quotation or bid if the price is controlled by an official rate-making body such as is the case with electricity, gas and telephone, and the services are provided for in the operating budget. The following will outline the exact steps to execute a request for proposal (RFP) or bid.

- A. ADVERTISING THE BID. The first publication or posting of the notice shall be at least ten (10) days before the date of opening the bids. Notice shall be published at least twice, at least five (5) days apart, in a newspaper of general circulation, in the District. The notice shall distinctly state the service to be performed, the goods to be purchased and/or the work to be done.All notices inviting bids shall set a date for the opening of bids, and a deadline for receipt of bid. All competitive bids shall be upon a written schedule prepared by Valley Center Fire Protection District, showing all articles needed by the District and allowing bidders the chance to bid on any article separately (if more than one line item is solicited under cover of a single bid.)This date shall also appear in the published notices.
- B. BID SPECIFICATIONS. Vendors may pick up bid specifications from the Administrative Assistant. The bid specification itself is a very precise document, to be observed strictly in all its detail; however, it should not be permitted to freeze quality standards to the detriment of product improvement or to rule out the consideration of new material or methods. Bid specifications must be developed before advertising the Request for Proposal (RFP).A satisfactory specification must:

- 1. State exactly what is wanted, clearly, definitely, and completely. This is necessary for the District Officer's own information and guidance in buying and also for passing along the information to the supplier.
- 2. Provide the means or basis for testing deliveries for conformance with the specification. Without this check on actual deliveries, the specification loses much of its force as a purchasing tool.
- 3. Avoid nonessential quality restrictions that add to cost and to the difficulty of procurement without adding to utility and value.
- 4. Avoid definitions that unnecessarily restrict competition.
- 5. Conform, so far as possible, to established commercial and industrial standards and to company standards for other materials in regular use.
- C. BID ANALYSIS. After receipt of all bids from interested vendors, it is necessary to analyze the bids to determine:
 - 1. If each bid is in proper legal order and is in accordance with instructions and conditions of the proposal or bid form.
 - 2. If bid security is required, that all bonds, certified or cashier's checks submitted are properly executed.
 - 3. If any bid submitted contains insertions or clauses by the bidder which materially qualifies his bid.
 - 4. If supplies, equipment, construction or services offered are in accordance with bid specifications and conditions.
 - 5. Who are the responsible and responsive bidders.
 - 6. If it is advisable to consult District legal counsel to assist in evaluating the bid packages.
- D. AWARDING THE BID. When the bid analysis has been completed, a report or recommendation shall be made to the Board, in the format required by the Fire Chief or his designee, and routed through those District officers the Fire Chief deems appropriate. If no bids are received, the District Board may undertake the service contract without further complying with this section. [P.C.C. Section 20812(c) (3)]. All bids shall be opened by the Fire Chief, or designee, at an hour and place to be stated in the advertisements for proposals, in the presence of all bidders who attend, and the bidders may inspect the bids. If two or more bids are received (for any "category" described above) and these bids are the same and identically low, the District Board may accept the one it chooses.
 - 1. Special Services. In the case of contracts for "special services", the District Board may formally award the bid to the lowest responsible, responsive bidder or bidders or the Board may reject any bids. If the District Board rejects all bids, it may either re-advertise or adopt a resolution, by supermajority vote, declaring that the service can be performed more economically by the district's employees or obtained at a lower price in the open market. Upon adoption of the resolution,

the District Board may undertake the service contract without further complying with this section.

- Construction. In the case of construction, alteration building or repair contracts, or in the case of contracts for the purchase of supplies and goods, the District Board may formally award the bid to the lowest responsible, responsive bidder or bidders or the Board may, in its discretion, reject any or all bids presented and re-advertise. [P.C.C. Section 20813(c)].
- E. MAKING THE PURCHASE. Purchase orders for purchases of \$10,000.00 or more (all categories of items) shall be signed by the Fire Chief and a Finance Committee member prior to purchase. Admin will issue the purchase orders. No "change order" or amendment shall be made to a purchase order or contract valued in excess of \$10,000.00 which exceeds 10% of the contract amount or \$10,000.00, whichever is less, without re-advertising and re-bidding the requirement and confirming the amendment by the Board. The District may place orders against existing contracts held by other state agencies or Departments of the State of California to the extent permitted by law. District legal counsel should be consulted before attempting such purchases.

212.7 PURCHASES OF SPECIAL SERVICES

California Public Contract Code Section 20812(a) contains certain restrictions on "who may provide" and "what may be purchased" as a special service. This Section of the CPCC states, "A District Board may contract for special services. These contracts shall be with persons specially trained, experienced, expert, and competent to perform the special services, such as engineering, architecture, and ambulance or other services which are incidental to the operation of the District." The dollar limits for purchase of "special services" are the same as for goods. Special services valued at \$24,999.99 or less will be purchased as required by the procedures found in Section II, "Small Purchase Orders." Special services valued in excess of \$25,000.00 will be purchased utilizing the procedures in Section III, "Purchases of Goods, Services, and Construction Valued at More than \$25,000.

212.8 PURCHASE ORDERS OR CONTRACTS FOR CONSTRUCTION. BUILDING OR ALTERATIONS OF FACILITIES/BUILDINGS

Construction projects, building repairs or alteration to buildings or facilities done by a Fire Protection District are governed by separate statutes of the California Public Contract Code [P.C.C. Section 20813 and Section 22160]. This statute contains certain additional requirements which shall be followed in addition to the earlier procedures found in Section.

- A. SMALL PURCHASES. Small purchase procedures may be utilized by Valley Center Fire Protection District in purchasing or contracting for repairs, alteration, maintenance or new construction valued at \$10,000.00 or less. There is no difference in these procedures caused by the fact that the small purchase is for construction, repairs, alteration or maintenance
- B. PURCHASES OVER \$10,000.

Purchasing and Contracting Policy

- 1. Bid Plans & Specifications.All bidders shall be afforded an opportunity to examine the bid plans and specifications.The plans and specifications adopted by the Board for this type of contract shall be attached to, and become a part of, the Valley Center Fire Protection District contract with the successful vendor.
- 2. Bonding. The District Board may, subject to the provisions of Chapter 7 (commencing with Section 3247) of Title 15 of Part 4 of Division 3 of the Civil Code, require the posting of those bonds it deems desirable as a condition to the filing of a bid or the letting of a contract. [P.C.C. Section 20813(e)]. The Board shall make this bonding decision on a case-by-case basis and all notices and bid packages shall clearly identify whether bonds are required for a particular bid, and if so required, in what amount.
- 3. Cost Records.Cost records of the work shall be kept in the manner provided in Chapter 1 (commencing with Section 4000) of Division 5 of Title 1 of the Government Code. [P.C.C. Section 20813(f)].
- 4. Bidder's Security for Construction. If called for by the Board, all bids for construction work shall be presented under sealed cover and shall be accompanied by one of the following forms of bidder's security:
 - (a) Cash.
 - (b) A cashier's check made payable to the District.
 - (c) A certified check made payable to the District.
 - (d) A bidder's bond executed by an admitted surety insurer, made payable to the District.
 - (e) Upon an award to the lowest bidder, the security of an unsuccessful bidder shall be returned in a reasonable period of time, but in no event shall that security be held by the District beyond 60 days from the time the award is made.
- C. PROJECTS IN EXCESS OF ONE MILLION DOLLARS (\$1,000,000)
 - 1. Projects in excess of one million dollars (\$1,000,000) in value shall fall under the design-build method of project delivery, as governed by P.C.C Section 22160.
 - 2. Organizational conflict-of-interest policy [P.C.C. Section 22162]: With the exception of a design-build contract for a public project, no person with whom the District has contracted to prepare or assist in the preparation of bid or proposal documents is eligible to submit a bid or proposal for the provision of the goods or the performance of the services so specified in the notice inviting bids or proposals.

212.9 EMERGENCIES

The California Public Contract Code authorizes Fire Protection Districts to utilize special purchasing procedures when emergencies exist. During emergencies, the below procedures shall be utilized instead of the rules found in Section III when purchasing special services or construction

Purchasing and Contracting Policy

work. There are two different statutes which allow expedited procedures when purchasing "special services" or "construction" during the emergency. These statutes are listed verbatim as follows:

- A. Special Services. In the case of an emergency, the District Board may adopt a resolution by a supermajority vote of all the members of the District Board declaring that the public interest and necessity demand immediate expenditure of public money for special services in order to safeguard life, health, or property. The Board may expend any sum for special services as may be required in the emergency without submitting the expenditure to bid. [P.C.C Section 20812(c) (5)].
- B. Construction. In the case of an emergency, the District Board may adopt a resolution by a supermajority vote of all the members of the District Board declaring that the public interest and necessity demand immediate expenditure of public money to safeguard life, health, or property. The District Board may expend any sum required in the emergency for the construction or completion of any buildingstructure. or improvement without submitting the expenditure to bid. [P.C.C. Section 20813(d)]

212.10 MISCELLANEOUS ADMINISTRATIVE PROCEDURES

- A. Non-Budgeted Items: All purchases for items not in the budget will require full Board Approval prior to purchase. Submit documentation as outlined in the above paragraphs.
- B. Receipt of Materials. All packing slips and receipts received with merchandise shall be routed to Admin. Any discrepancies in orders shall be handled by the person ordering the merchandise. Payment will not be made without verification that merchandise has been received. Payment to vendors cannot be made until a valid purchase order is matched to a reconciled packing list and an invoice is received from the vendor.
- C. Surplus Property/Equipment. When it has been determined by the Fire Chief that equipment is no longer appropriate because of capability, size, age, etc., to fulfill the District's mission or if a particular piece of equipment is more costly to maintain than to replace, the item may be disposed of through appropriate government agency online auctions (such as GovDeals). Should property become surplus through obsolescence or through a change in operating methodology, the excess property should first be offered to other Districts on a bid basis. Should no other District submit a proposal, the excess equipment may be disposed of through online auction.
- D. Vendors. A copy of these purchasing procedures shall be made available to vendors who deal on a regular basis with the District and to others upon request.

212.11 PURCHASE AUTHORIZATION REQUEST FORM AND FLOW

Purchase Policy Flow Chart.pdf

FD010 Purchase Authorization Form.pdf

212.12 FIRE PROTECTION DISTRICT BOARD OF DIRECTORS ROLES AND RESPONSIBILITIES

- (a) The provisions of this policy are to assist the Board of Directors of the Valley Center Fire Protection District as they administer and represent the business and affairs of the Valley Center Fire Protection District. It is the intent and purpose of this directive to help clarify and define the responsibilities of the elected officials (directors) of the Valley Center Fire Protection District.
 - (b) The Board Treasurer or Finance Committee is utilized to provide financial oversight on behalf of the Board of Directors, the board treasurer or Finance Committee shall perform the responsibilities in this section.
 - (c) <u>R eview Monthly Financial Statements and Expenditure Details with Staff and make recommendations to the Board.</u>
 - (d) Review other financial reports and issues with the District Staff as directed by the Board. The Finance Committee shall review the Annual Budget prepared by staff and make recommendations to the Board.
 - (e) The Treasurer shall review and approve capital outlay invoices in excess of \$25,000.00. Authorize, by signature, capital outlay purchase orders in excess of \$25,000.00 unless as an approved expenditure from the annual budget or multi-year mitigation expenditure plan. The Treasurer shall review contracts and approve all expenditures in excess of \$25,000.00. When the Treasurer is not utilized, the full Board of Directors shall be responsible for carrying out these financial duties for Valley Center Fire Protection District.
 - (f) Staff shall prepare grant applications and assure contractors being awarded State or Federal Grant contracts for services or purchases are not dis-barred from participation due to poor performance or maleficence utilizing the SAM.Gov System.
 - (g) The Board shall review and authorize, by signature, capital outlay purchase orders in excess of \$50,000.00. The Board shall review and award contracts and approve all expenditures in excess of \$50,000.00 unless as an approved expenditure from the annual budget or multi-year mitigation expenditure plan.
 - (h) The Finance Committee shall work with staff on financial issues, revenue and expenditure issues to prepare the annual budget as directed by the Board.
 - (i) When the Treasurer or Finance Committee are not utilized, the full Board of Directors shall be responsible for carrying out these financial duties for Valley Center Fire Protection District.

NEW BUSINESS

BOARD OF DIRECTORS' PACKET

VALLEY CENTER FIRE PROTECTION DISTRICT

RESOLUTION 2022-28

CFD 2008-1 PUBLIC HEARING

PARK LILAC LN

APNS: 128-510-25-00, 128-510-26-00, 128-510-27-00





VALLEY CENTER FIRE PROTECTION DISTRICT

Administrative Office & Fire Prevention Bureau 28234 Lilac Road Valley Center, CA 92082 Tel: 760-751-7600 Fax: 760-749-3892

RESOLUTION NO. 2022-28

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE VALLEY CENTER FIRE PROTECTION DISTRICT

WHEREAS, the annexation of described territory to the Community Facilities District 2008-01 (the"CFD") was submitted to a vote by the landowner of the real property located within the jurisdictional boundaries of the QFD on April 28, 2022; and

WHEREAS, seven (7) votes (1 vote per acre) was cast by a proper mail ballot in favor of the levy of special taxes within the described territory of the CFD; and

WHEREAS, a sufficient-number of votes were cast in favor of levying special taxes within the CFD;

NOW, THEREFORE, BE IT RESOLVED that:

The results of the election as sufficient to levy special taxes within the CFD are hereby certified.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of the Valley Center Fire Protection District, at a scheduled Regular Board Meeting thereof, this 19th day of May, 2022 by a unanimous vote.

Secretary Board of Directors

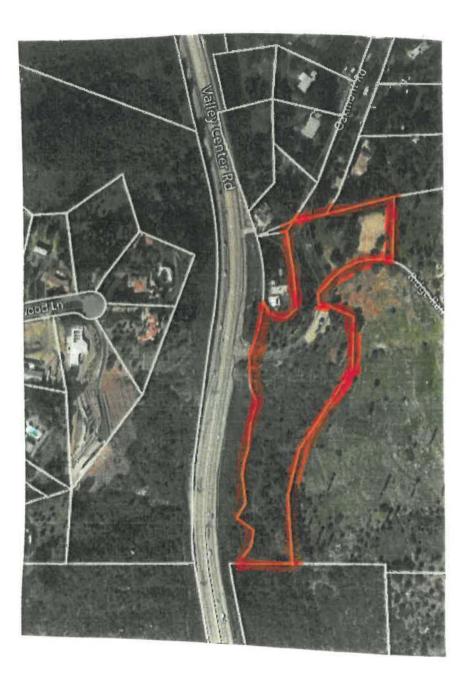
> Fire Station #72 28234 Lilac Road Valley Center, CA 92082

Fire Station #73 28205 N. Lake Wohlford Road Valley Center, CA 92082 **RESOLUTION 2022-29**

CFD 2008-1 PUBLIC HEARING

RIDGE RANCH

APN: 189-121-45-00





VALLEY CENTER FIRE PROTECTION DISTRICT

Administrative Office & Fire Prevention Bureau 28234 Lilac Road Valley Center, CA 92082 Tel: 760-751-7600 Fax: 760-749-3892

RESOLUTION NO. 2022-29

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE VALLEY CENTER FIRE PROTECTION DISTRICT

WHEREAS, the annexation of described territory to the Community Facilities District 2008-01 (the"CFD") was submitted to a vote by the landowner of the real property located within the jurisdictional boundaries of the QFD on April 28, 2022; and

WHEREAS, eight (8) votes (1 vote per acre) was cast by a proper mail ballot in favor of the levy of special taxes within the described territory of the CFD; and

WHEREAS, a sufficient-number of votes were cast in favor of levying special taxes within the CFD;

NOW, THEREFORE, BE IT RESOLVED that:

The results of the election as sufficient to levy special taxes within the CFD are hereby certified.

PASSED, APPROVED, AND ADOPTED by the Board of Directors of the Valley Center Fire Protection District, at a scheduled Regular Board Meeting thereof, this 19th day of May, 2022 by a unanimous vote.

Secretary **Board of Directors**

> Fire Station #72 28234 Lilac Road Valley Center, CA 92082

Fire Station #73 28205 N. Lake Wohlford Road Valley Center, CA 92082





Valley Center Fire Protection District

Staff Report

Prepared by: Josef G. Napier Fire Chief, VCFPD Meeting Date: 05/19/2022

Approved by: Pending Board Action

Agenda: Action Item Location: General Board Meeting

SUBJECT: New Wildland-Urban Interface Type 1 Fire Apparatus Purchase

RECOMMENDATION:

It is the recommendation of the Valley Center Fire Protection District Fire Chief and the Valley Center Fire Protection District Finance Committee that one (1) new Spartan Metro Star MFD 10RR Type 1 Fire Apparatus on the HGACBUY bid contract is purchased utilizing a combination of a REV Fire Group Financial Services Municipal Lease Purchase Agreement and approved Valley Center Fire Protection District mitigation funds to enhance the District's year-round structural, wildland firefighting and rescue capability.

The Spartan Metro Star MFD 10RR Type 1 Fire Engine will be purchased from the Emergency Vehicle Group in Anaheim California and manufactured in Brandon South Dakota by Spartan Emergency Response Apparatus. This apparatus will be staffed at Fire Station 3 to enhance our year-round structural, wildland firefighting and rescue capability in Valley Center. The engine and necessary ancillary equipment will be purchased through the HGACBUY bid system which will give the District additional savings in the overall purchase and specification build of the apparatus.

PRIOR BOARD ACTION:

On August 19, 2021 the Valley Center Fire Protection District Board of Directors approved resolution 2021-41 which funds a multi-year equipment and strategic plan for the purchase of a Type 1 Fire Engine for Fire Station 3.

STATEMENT ON THE SUBJECT:

As recommended by Chief Napier and the Valley Center Fire Protection District Finance Committee, the Valley Center Fire Protection District Board of Directors should authorize the FY2022-2023 budget to purchase of the Spartan Metro Star MFD 10RR Wildland-Urban Interface Type 1 Firefighting Apparatus on

the HGACBUY bid contract from the Emergency Vehicle Group in Anaheim, California and manufactured by Spartan Emergency Response Apparatus in Brandon, South Dakota.

FISCAL IMPACT:

As represented in Exhibit A and Exhibit B, the Spartan Metro Star MFD 10RR Wildland-Urban Interface Type 1 Firefighting Apparatus on the HGACBUY bid contract total purchase price, tax, delivery, and training as shown is \$792,561.74. The District Fire Chief will sign a 7-year lease purchase agreement with REV Fire Group Municipal Financial Services for \$592,561.74 and draft \$200,000.00 from the District mitigation fund account which is authorized and available for this type of purchase. It is also recommended when fiscally possible, that a capital replacement schedule be established for the future replacement of this apparatus amortized over a 20-year useful life in primary response service and assigned to reserve status beyond 15 years until the time at which the apparatus becomes unsafe to drive or the maintenance of the vehicle out performs fifty percent of the value.

CONCLUSION:

The recommended Spartan Metro Star MFD 10RR Wildland-Urban Interface Type 1 Firefighting Apparatus on the HGACBUY bid contract, will meet or exceed the unique conditions which exist in our response area. It will provide a higher level of year-round structure, wildland-urban interface firefighting and rescue capability and manufactured at Spartan Emergency Response Apparatus in Brandon, South Dakota. This apparatus will match the capability of Type 1 wildland-urban interface firefighting apparatus throughout the State of California. This HGACBUY contract purchase also assures that the apparatus will be manufactured without exceeding the limits of the apparatus under the California Vehicle Code and Department of Transportation (DOT) standards. This Spartan Metro Star MFD 10RR Wildland-Urban Interface Type 1 Firefighting Apparatus purchased on the HGACBUY bid contract will also have the latest driver and crew safety technology installed and provide a useful life that should meet district expectations.



VALLEY CENTER FIRE PROTECTION DISTRICT

RESOLUTION NO. 2022-30

RESOLUTION OF THE BOARD OF DIRECTORS OF VALLEY CENTER FIRE PROTECTION DISTRICT AUTHORIZING THE PROPOSAL TO PURCHASE A SPARTAN EVG TYPE 1 WILDLAND-URBAN INTERFACE FIRE APPARATUS

WHEREAS, there has been presented to the Valley Center Fire Protection District Board of Directors a Proposal between Valley Center Fire Protection District, Emergency Vehicle Group (EVG) and (REV) Municipal Finance, to purchase one (1) new Spartan Metro Star MFD 10RR Type 1 Fire Apparatus using the HGACBUY bid contract with the specifications and finance terms attached hereto as Exhibit A and Exhibit B; and

WHEREAS, it is in the best interest of the Valley Center Fire Rrotection District that said Proposal be approved to purchase one (1) new Spartan Metro Star MFD 10RR Type 1 Fire Apparatus for year-round structure, within and rescue protection of the District; and

NOW, THEREFORE, the Board of Directors of Valley Center Fire Protection District does hereby adopt and approve the Proposal; and

It is FURTHER RESOLVED, that the District Fire Chief is hereby authorized and directed to execute the Proposal to purchase using the terms of a REV Fire Group Financial Services, Municipal Finance Agreement on behalf of the Valley Center Fire Protection District. He is also directed and authorized to take all actions that may be required in connection with the purchase, inspection and acquisition of one (1) new Spartan Metro Star MPD 10RR Type 1 Fire Apparatus manufactured in Brandon, South Dakota.

PASSED AND ADOPTED by the Board of Directors of the Valley Center Fire Protection District, this 19th day of May, 2022 by the following vote:

AYES: NOES: ABSENT: ABSTAIN:

Signature:

Phil Bell, President, Valley Center Fire Protection District

Signature Attest:

Regina Roberts, Secretary, Valley Center Fire Protection District

HG/	CBuy	CONTRACT PRIC	CING WORK VEHICLES Only		Contract No.:	FS12-19	Date Prepared:		4/15/2022
This W		epared by Contract						ts N	MUST be
	fax	xed to H-GAC @ 71	13-993-4548.	Therefor	e please type	or print legi	ibly.		
Buying	Valley Center Fire	Protection District		Contractor:	Emergency Vehicl	e Goup, Inc.			
Agency: Contact	Fire Chief Joe Na	pier		Prepared	Travis Grinstead				
Person:	760.751-7600			By:	714,500,7454				
Phone: 760.751-7600									
Fax:				Fax:	(714) 238-0120				
Email:	napier@vcfpd.org	2		Email:	tgrinstead@evgin	<u>c.net</u>			
Product Code:	FS19EEC09	Description: Pumper, Mid	ship, 1250 GPM,	Aluminum Bo	dy, Spartan Metro	Star, 4-Door, Til	t Cab, Single /	Axle	Lê Harris
		Per Contractor's H-GAC							\$421,298.0
		w - Attach additional sheet(ode in description if a	applicable.			
Note: Publish		s which were submitted and	1 1	or's did.)	Descrip	tion		1	Crut
	Descripti		Cost		Descrip	tion		-	Cost
	TIONS (1 - 263) TOT		\$127,762.00					-	
		S (264 - 365) TOTAL	\$63,532.00					-	
ODY OPTIC	ONS (366 - 459) TOT	AL	\$92,868.00					-	
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IGHT OPTIC	ONS (670 - 707) TO	TAL	\$20,350.00	C.F.	Mar Bar				
QUIPMENT	OPTIONS (707 - 75	5) TOTAL	\$1,270.00	12 . L.	State 1	12-007	Rail		
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		249.9.27.1		31.7.14	CALL NO.	11.18		-	
				TROLINE			Subtotal B:		\$305,782.0
. Unpublish	ed Options - Itemiz	e below / attach addition	al sheet(s) if nee	cessary.					
Note: Unput	olished options are i	tems which were not sub	mitted and price	d in Contracto	or's bid.)				
	Description	on	Cost		Descrip	tion			Cost
n-Published	Options Total		\$16,374.00						
							Subtotal C:		\$16,374.0
Check: Tota	and the second s	ed Options (C) cannot ex rice plus Published Option		total of the	For this transa	action the perce	entage is:		2
. Total Cost	the second s	ble Trade-In / Other Allo		unts (A+B+C)					
Qua	antity Ordered:	1	X Subtotal of	of A + B + C:	\$743,454.00	=	Subtotal D:		\$743,454.0
H-GAC Or	der Processing Cha	rge (Amount Per Current	Policy)				Subtotal E:		\$2,000.0
Trade-Ins /	Other Allowances	/ Special Discounts / Frei	ght / Installation	1					
	Descriptio		Cost		Descrip				Cost
	· · ·	(3) FD Representatives	\$ 3,750.00		Tire and Docu			\$	90.5
Del	livery from Factory t		\$ 4,000.00	Prep	ayment Discount 8	Performance B	lond	\$	(17,588.0
	State/Local Sales T	ax @ 7.75%	\$ 56,855.24	N. Junio		North States	Subtotal F:	\$	47,107.7
	Del	ivery Date: 440 Days	After Contract		G. To	tal Purchase P	rice (D+E+F):	\$	792,561.7

Exhibit A

Offeror Name:	Emergency Vehicle Goup, Inc.		EV	-
Buying Agency:	Valley Center Fire Protection District			
Product	FS19EEC09 - Pumper, Midship, 1250 GPM, Aluminum Body, Spartan Metro Star, 4-	EME	ERGENCY	VEHICLE
Code:	Door, Tilt Cab, Single Axle			-
Code of Par				
No.	Option Description	Qty.	Offered Price	Option Total
18	Change cab entry doors to barrier clear	1	\$754.00	\$754.0
21	Cab LH/RH Short EMS Compartment with Exterior Access	1	\$4,026.00	\$4,026.0
27	Add Multiplex Control Screen	2	\$2,168.00	\$4,336.0
28	Cab and Body to be Multiplexed	1	\$1,997.00	\$1,997.0
33	Upgrade Engine from 380HP to 400HP	1	\$8,316.00	\$8,316.00
36	Upgrade Engine from 400 HP to 505 HP (Big Block) w/4000 Series Allison	1	\$44,200.00	\$44,200.00
41	Add Engine Brake	1	\$2,900.00	\$2,900.00
45	Upgrade Coolant Hoses	1	\$1,312.00	\$1,312.00
48	Upgrade Transmission from 3000 EVS to 4000 EVS	1	\$12,636.00	\$12,636.00
52	Chassis Supplied PTO	1	\$3,912.00	\$3,912.00
56	Fuel Cooler	1	\$620.00	\$620.00
60	Upgrade Front Tires, Wheels Suspension up to 21,500#	1	\$1,277.00	\$1,277.00
72	Change front wheels to aluminum	1	\$802.00	\$802.00
73	Change rear wheels to aluminum (per axle)	1	\$1,756.00	\$1,756.00
74	Upgrade to Michelin tires	1	\$2,700.00	\$2,700.00
83	Disc Brakes w/ Single Rear Axle	1	\$1,529.00	\$1,529.00
86	Additional Air Reservoir	1	\$548.00	\$548.00
95	Upgrade Bumper to Severe Duty	1	\$2,653.00	\$2,653.00
103	Bumper Hose Well	1	\$1,365.00	\$1,365.00
105	Q2 Siren	1	\$2,598.00	\$2,598.00
111	Manual Cab Tilt Pump	1	\$398.00	\$398.00
112	Power Windows	1	\$2,619.00	\$2,619.00
118	Upgraded Cab Floor Insulation	1	\$4,689.00	\$4,689.00
124	Upgrade Cab Interior to Metal	1	\$3,780.00	\$3,780.00
139	Change Seat to Air Ride	2	\$783.00	\$1,566.00
145	Theater Style Flip-Up Seats - Pair	1	\$1,270.00	\$1,270.00
147	Exterior Door Handles to Chrome	1	\$996.00	\$996.00
149	Upgrade Door Locks to Electric	1	\$1,502.00	\$1,502.00
150	Upgrade Cab Mirrors	1	\$1,679.00	\$1,679.00
165	Upgrade Alternator to 320 A	1	\$896.00	\$896.00
170	Add USB Port	2	\$175.00	\$350.00
172	Battery Charger	1	\$1,389.00	\$1,389.00
173	Auto Eject Inlet - 20 A	1	\$610.00	\$610.00
175	Upgrade Headlights to LED	1	\$1,560.00	\$1,560.00
177	Cornering Lamp	1	\$768.00	\$768.00
196	Cab Door Warning Lights	1	\$1,278.00	\$1,278.00
203	Back-Up Camera System	1	\$1,200.00	\$1,200.00
208	Weatherband Radio	1	\$975.00	\$975.00
	PUMP COMPARTMENT OPTIONS (264 - 3	65)		+++++++++++++++++++++++++++++++++++++++
271	2000 GPM Midship IPO 1250 Midship	1	\$9,566.00	\$9,566.00
291	Cab Interior Mini Tank Level Gauge	1	\$410.00	\$410.00

Exhibit A

Offeror Name:	Emergency Vehicle Goup, Inc.			
Buying Agency:	Valley Center Fire Protection District	ENA		
Product Code:	FS19EEC09 - Pumper, Midship, 1250 GPM, Aluminum Body, Spartan Metro Star, 4- Door, Tilt Cab, Single Axle		- GROUP	
Code or Pai No.	t Option Description	Qty.	Offered Price	Option Total
292	Master Gauges	1	\$1,592.00	\$1,592.00
294	Dunnage Area above Pump Compartment	1	\$1,736.00	\$1,736.00
297	Mechanical Seals	1	\$670.00	\$670.00
304	Foam System that Flows 5-6 GPM of Concentrate	1	\$21,800.00	\$21,800.00
308	Add Foam to discharge	3	\$490.00	\$1,470.00
314	Auxiliary Pump, Waterous CPK2, Harrison IHT Driven	1	\$7,488.00	\$7,488.00
322	Thermal Relief Valve	2	\$1,361.00	\$7,488.00
345		1	\$3,086.00	
350	Front Bumper Discharge Add Deck Gun	1	\$3,572.00	\$3,086.00
351	Manual Deck Gun Extenda-Gun	1		\$3,572.00
353		1	\$3,457.00 \$5,963.00	\$3,457.00
555	Booster Reel BODY OPTIONS (366 - 459)	1	\$5,963.00	\$5,963.00
379		1	t26 102 00	¢26 102 00
5/9	Upgrade Body to Star series Compartment Interior Coating (Custom, or large commercial chassis	1	\$36,192.00	\$36,192.00
387	body)	1	\$5,980.00	\$5,980.00
388	Paint Roll-Up Door	6	\$620.00	\$3,720.00
389	Add Keyed Lock to Roll-Up Door	6	\$95.00	\$570.00
390	Roll-Up Door Guard	6	\$210.00	\$1,260.00
393	Single SCBA cylinders in wheel wells (each)	1	\$436.00	\$436.00
394	Dual SCBA Storage Compartment (each)	3	\$599.00	\$1,797.00
397	Smart Tailboard w/ Slide-Out Step	1	\$4,079.00	\$4,079.00
401	Dual Arm Ladder Rack	1	\$9,780.00	\$9,780.00
410	Coffin Compartments - One Side	1	\$6,475.00	\$6,475.00
414	D-Ring Tie-Off Points Side of Body	4	\$1,591.00	\$6,364.00
419	LED Lighting on Hose Bed Cover	1	\$1,278.00	\$1,278.00
421	Hose Bed Divider	2	\$821.00	\$1,642.00
445	Body Compartment Partition	6	\$1,140.00	\$6,840.00
446	Half Depth Shelf	2	\$385.00	\$770.00
447	Full Depth Shelf	6	\$525.00	\$3,150.00
448	Roll-Out Tray - Light Duty	3	\$845.00	\$2,535.00
131	LIGHT OPTIONS (670 - 707)		Contraction of the	
670	Directional Light - LED	1	\$2,360.00	\$2,360.00
676	Additional Upper/Lower Zones BD Warning Lights - Four	1	\$1,600.00	\$1,600.00
682	Brow Scene Light - LED	1	\$2,719.00	\$2,719.00
684	Side Cab/Body Surface Scene Lights - LED	1	\$1,650.00	\$1,650.00
686	Side Cab/Body Recessed Lights - LED	1	\$5,545.00	\$5,545.00
690	Telescoping Scene Light - LED	2	\$2,540.00	\$5,080.00
701	Body Back-Up Scene Lights	1	\$1,396.00	\$1,396.00
	EQUIPMENT OPTIONS (707 - 755)		÷ 1,000100	÷ 10 50.00
733	Ladder - 24' Extension	1	\$765.00	\$765.00
736	Ladder - 14' Roof	1	\$505.00	\$505.00

Exhibit A

Offeror Name:	Emergency Vehicle Goup, Inc.			
Buying Agency:	Valley Center Fire Protection District		EV	
Product Code:	FS19EEC09 - Pumper, Midship, 1250 GPM, Aluminum Body, Spartan Metro Star, 4- Door, Tilt Cab, Single Axle	EME	GENCY	
ode or Pai	t			
No.	Option Description	Qty.	Offered Price	Option Total
UO-1	Change to single arm ladder rack	1	\$1,358.00	\$1,358.00
UO-2	High Approach Package	1	\$5,263.00	\$5,263.00
00-2				
UO-3	Hosebed Storage for Stokes Basket and Backboard	1	\$2,842.00	\$2,842.00
		1 1	\$2,842.00 (\$3,800.00)	
UO-3	Hosebed Storage for Stokes Basket and Backboard	1 1 1		(\$3,800.00
UO-3 UO-4	Hosebed Storage for Stokes Basket and Backboard Water Tank to be 500 Gallons in lieue of 1000 Gallon Standard Tank	1 1 1 1	(\$3,800.00)	(\$3,800.00 \$1,482.00
UO-3 UO-4 UO-5	Hosebed Storage for Stokes Basket and Backboard Water Tank to be 500 Gallons in lieue of 1000 Gallon Standard Tank I-Zone Backets	1 1 1 1 1	(\$3,800.00) \$1,482.00	\$2,842.00 (\$3,800.00 \$1,482.00 \$2,226.00 \$2,986.00

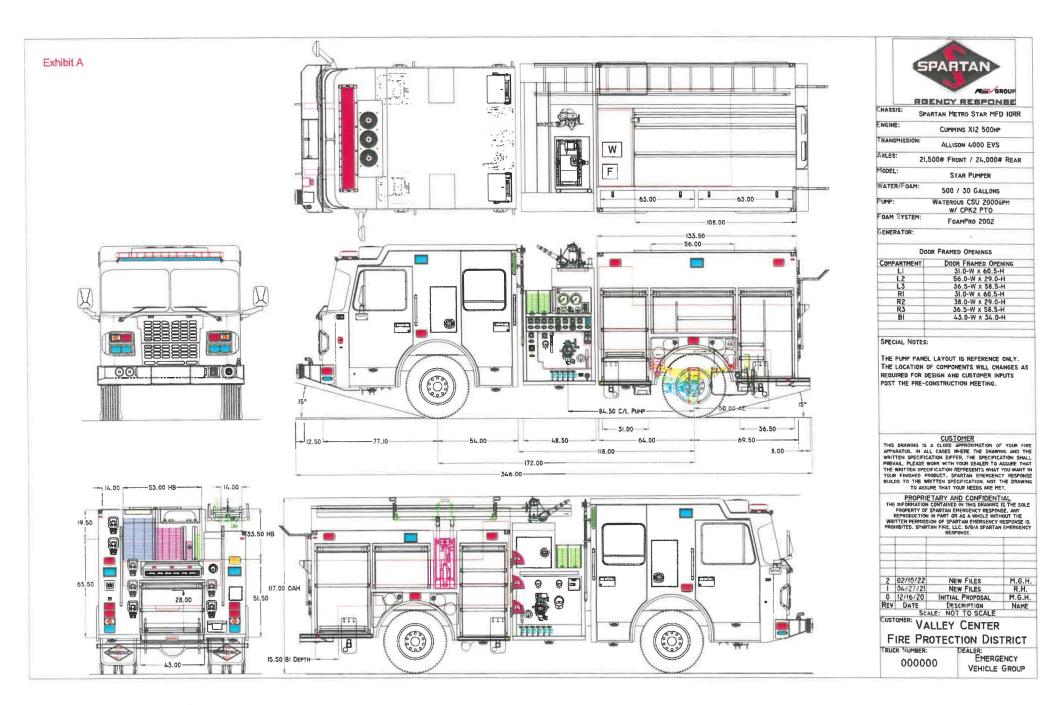


Exhibit B





May 4, 2022

RE -- Valley Center Fire District, CA - Municipal Finance Quote

REV Financial Services is pleased to present the following proposal for Municipal Lease Purchase Financing Options described below:

PROPOSAL:

LESSEE:	Valley Center Fire District, CA								
PROPERTY:	New Spartan Pumper (Cost = \$ 792,561.74)								
EXPIRATION:	TION: Financing to close by May 27, 2022								
FINANCE QUOTE:	Finance Amount	nount Rate Payments		Factor	Pmts / Year	Term	Adv. / An		
\$200,000 Down	\$ 592,561.74	3.620%	\$ 131,687.74	0.222234629	1	5 years	Arrears		
\$200,000 Down	\$ 592,561.74	3.640%	\$ 97,417.16	0.164400018	1	7 years	Arrears		
\$200,000 Down	\$ 592,561.74	3.660%	\$ 71,826.21	0.121213040	1	10 years	Arrears		

FINANCING: This is a tax-exempt, municipal government lease purchase with the title to the property passing to Lessee. This is a net lease under which, all costs, including insurance, maintenance and taxes, are paid by Lessee for the term of the lease. Rates assume municipal/bank qualified. Rates subject to change due to market fluctuation.

NOTES: Please see Page 2 for sample Payment tables. Down payment Due to EVG at/near delivery date.

APPROVAL: This proposal, until credit approved, serves as a quotation, not a commitment by Lessor to provide credit or property. Lessor acceptance of this Proposal is subject to credit; collateral and essential use review and approval by Lessor. The interest rate quoted herein assumes that the interest component of the Payments is exempt from federal income tax. Lessor will provide a taxable financing proposal if it is determined that the financing will not qualify for tax-exempt interest rates. The financing contemplated by this proposal is subject to the execution and delivery of all appropriate documents (in form and substance satisfactory to Lessor), including without limitation, to the extent applicable, the Master Lease Agreement, any Schedule, financing statements, legal opinion or other documents or agreements reasonably required by Lessor. The quoted interest rate assumes the Lessee designates the Lease as "bank-qualified" pursuant to Section 265(b) of the Code.

Thank you for the opportunity to present this proposal. If you have any questions, please contact me at my number or e-mail address below.

Sincerely,

Todd Stevenson National Sales Manager (303) 254-6350 todd.stevenson@revgroup.com www.REVgroup.com Proposal Acceptance:

Options: 5 / 10 years (please circle)

	11	
Signed:	th	
Name:	Josef G. MAPHER	_
Title:	Finechief	
Date:	5/10/2022	

Exhibit B

Page 2

7 year Sample Payment Table Assumes Contract Acceptance & Funding on 05/23/2022 Please note the dates on the table

Year	Date	Payment
1	5 <u>/</u> 23/2023	\$ 97,417.16
2	5/23/2024	\$ 97,417.16
3	5/23/2025	\$ 97,417.16
4	5/23/2026	\$ 97 <i>,</i> 417.16
5	5/23/2027	\$ 97,417.16
6	5/23/2028	\$ 97 <i>,</i> 417.16
7	5/23/2029	\$ 97,417.16

VALLEY CENTER FIRE PROTECTION DISTRICT

FINANCIAL STATEMENTS

JUNE 30, 2021





Leaf & Cole, LLP Certified Public Accountants

VALLEY CENTER FIRE PROTECTION DISTRICT FINANCIAL STATEMENTS JUNE 30, 2021

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Leaf & Cole, LLP Certified Public Accountants A Partnership of Professional Corporations

Independent Auditor's Report

To the Board of Directors Valley Center Fire Protection District

We have audited the accompanying financial statements of the governmental activities and each major fund of Valley Center Fire Protection District, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Valley Center Fire Protection District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Valley Center Fire Protection District as of June 30, 2021, and the respective changes in financial position for the year ended in accordance with accounting principles generally accepted in the United States of America, as well as accounting systems prescribed by the State Controller's Office and state regulations governing special districts.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 3 to 7 and the required supplementary information on pages 30 to 32 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Valley Center Fire Protection District's basic financial statements. The other supplementary information on pages 33 and 34 is presented for purposes of additional analysis and is not a required part of the basic financial statements. The organization structure and assessed valuation have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

San Diego, California April ___, 2022

Our discussion and analysis of the financial performance of the Valley Center Fire Protection District (District) provides an overview of the District's financial activities for the year ended June 30, 2021. Please read it in conjunction with the District's financial statements, which begin on page 8.

Financial Highlights

- The District's net position increased by \$59,512 to \$4,174,606 during the fiscal year ended June 30, 2021.
- The District's total revenues increased from \$3,204,745 for the year ended June 30, 2020 to \$3,968,565 for the year ended June 30, 2021.
- The District's total expenses increased from \$3,398,973 for the year ended June 30, 2020 to \$3,909,053 for the year ended June 30, 2021. The largest increases can be found in salaries, employee benefits and taxes, maintenance, dispatch fees and utilities.

Using This Annual Report-

This annual report consists of a series of financial statements. The statement of net position and the statement of activities (on pages 8 and 9) provide information about the activities of the District as a whole and present a longerterm view of the District's finances. Fund financial statements start on page 10. For governmental activities, these statements tell how these services were financed in the short-term as well as what remains for future spending. Fund financial statements also report the District's operations in more detail than the government-wide statements by providing information about the District's most significant funds.

Reporting the District as a Whole

The Statement of Net Position and the Statement of Activities

One of the most important questions asked about the District's finances is, "Is the District as a whole better off or worse off as a result of the year's activities?" The statement of net position and the statement of activities report information about the District as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year's revenues and expenses are taken into account regardless of when cash is received or paid.

These two statements report the District's net position and changes in them. You can think of the District's net position--the difference between assets and liabilities--as one way to measure the District's financial health, or financial position. Over time, increases or decreases in the District's net position is one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the District's property tax base and the condition of the District's assets, to assess the overall health of the District.

Reporting the District's Most Significant Funds

Fund Financial Statements

The fund financial statements begin on page 10 and provide detailed information about the District's most significant funds.

Governmental Funds - The District's basic services are reported in governmental funds, which focus
on how money flows into and out of those funds and the balances left at year-end that are available for
spending. These funds are reported using an accounting method called modified accrual accounting,
which measures cash and all other financial assets that can readily be converted to cash. The
governmental fund statements provide a detailed short-term view of the District's general governmental
operations and the basic services it provides. Governmental fund information helps you determine
whether there are more or fewer financial resources that can be spent in the near future to finance the
District's programs. We describe the relationship (or differences) between governmental activities
(reported in the statement of net position and the statement of activities) and governmental funds in
reconciliations on pages 11 and 14.

The District as a Whole

The District's combined net position increased from \$4,115,094 a year ago to \$4,174,606 at June 30, 2021.

Assets:	2021	<u>2020</u>	Dollar <u>Change</u>
Current assets	\$ 2,912,600	\$ 2,631,833	\$ 280,767
Capital assets	1,503,719	1,603,578	(99,859)
Total Assets	4,416,319	4,235,411	180,908
Liabilities: Current liabilities	231,316	103,408	127,908
Noncurrent liabilities	10,397	16,909	(6,512)
Total Liabilities	241,713	120,317	121,396
Net Position: Net investment in capital assets Unrestricted Restricted	1,493,322 1,541,143 1,140,141	1,586,669 2,528,425	(93,347) (987,282) 1,140,141
Total Net Position	\$ 4,174,606	\$ 4,115,094	\$ 59,512

Net Position

As noted in the financial highlights above, net position increased by \$59,512 from fiscal year 2020 to 2021. Net investment in capital assets decreased by \$93,347 in fiscal year 2021. This decrease is the result of depreciation expense exceeding the District's investment in capital assets in fiscal year 2021.

Revenues, Expenses and Changes in Net Position

The following is a summary of the District's revenues, expenses and changes in net position for the years ended June 30:

	<u>2021</u>	2020	Dollar <u>Change</u>
Program Revenues:	\$ 2,887,518	\$ 2,312,265	\$ 575,253
Fees and charges for services	448,365	\$ 2,512,205 255,579	\$ 575,255 192,786
Operating grants and contributions	the second se		
Total Program Revenues	3,335,883	2,567,844	768,039
General Revenues:			
Property taxes	606,595	575,698	30,897
Other income	4,248	4,811	(563)
Interest income	21,839	56,392	(34,553)
Total-General Revenues	632,682	636,901	(4,219)
Total Revenues	3,968,565	3,204,745	763,820
Program Expenses:			
Fire protection	3,284,634	2,837,879	446,755
General administration	398,021	348,059	49,962
Unallocated depreciation	226,398	213,035	13,363
Total Program Expenses	3,909,053	3,398,973	510,080
Change in Net Position	59,512	(194,228)	253,740
Net Position at Beginning of Year	4,115,094	4,309,322	(194,228)
Net Position at End of Year	\$ 4,174,606	\$4,115,094	\$59,512

A closer examination of the sources of changes in net position reveals that the District's operating and non-operating expenses, exclusive of depreciation, increased by \$496,717 in fiscal year 2021 due primarily to increased salaries of \$377,215, increased employee benefits and taxes of \$36,254, and increased discontinued projects, studies and assessments of \$146,417.

Capital Assets

Capital assets consist of the following at June 30:

Canital Agasta Nat Daina Donnasistade	2021			2020	Dollar <u>Change</u>		
Capital Assets Not Being Depreciated: Land	\$	151,600	\$	151,600	\$		
Construction in progress	φ	59,072	Φ	151,000	φ	59,072	
Total Capital Assets Not Being Depreciated	_	210,672	-	151,600	_	59,072	
Capital Assets Being Depreciated:							
Structures and improvements		1,362,213		1,320,199		42,014	
Engines and vehicles		2,510,620		2,510,620		-	
Furniture and equipment		1,744,130		1,718,677		25,453	
Total Capital Assets Being Depreciated	-	5,616,963		5,549,496	_	67,467	
Less: Accumulated depreciation		(4,323,916)		(4,097,518)		(226,398)	
Net Capital Assets Being Depreciated	-	1,293,047	_	1,451,978	-	(158,931)	
Net Capital Assets	\$	1,503,719	\$	1,603,578	\$	<u>a (99,859)</u>	

D 11

Additions to capital assets being depreciated for fiscal year 2021 totaled \$67,467 and include surveillance and security system, thermal imaging camera, personal protection equipment lockers, and a manufactured home.

Noncurrent Liabilities

The following is a summary of the District's noncurrent liabilities at June 30:

	0	T	<u>2021</u>	<u>2020</u>	n	Dollar <u>Change</u>
Capital lease payable	N	\$	10,397	\$ 16,909	\$	(6,512)

The District had entered into a capital lease obligation totaling \$16,909 for computer equipment. Details of the capital lease obligation can be found in Note 5 to the financial statements.

Economic Factors and Next Year's Budget

The District is guided by a five-year strategic plan and a standards of cover report indicating the need for a third fire facility, new fire engine and infrastructure investments on existing fire stations. The District will complete the property acquisition for a third fire facility (Expected completion in August 2021) and final specifications of a new Type 1 fire engine. The District has implemented a plan to use developer fire mitigation funds, increases in tax allocation, benefit fees, CFD revenue, COVID-19 ARPA grants, Fire Foundation grants and a one-time grant from State Assembly Member Marie Waldron's office of \$1,060,000 in order to proceed with the property development, purchase of the type 1 fire engine, purchase of a type 3 fire engine, fire facility upgrades to both existing stations and placement of a temporary Fire Station on the acquired site. New development and growth in the service area will generate approximately 700 residences, two grocery stores, two convenience stores with gasoline facilities, two fast food outlets and a medical arts building. The estimated annual revenue generated from the new growth is estimated to be \$800,000.

Economic Factors and Next Year's Budget (Continued)

The District's Board of Directors and management consider many factors when setting the fiscal year budget. In a comparison of the 2020 and 2021 budgets, operating revenues and expenses remain relatively similar with a revenue growth index of approximately 3% until the development is completely built out in FY 2022. The total revenue allocation at buildout is not anticipated to be completely realized until the FY 2023 fiscal year budget.

Contacting the District's Financial Management

This financial report is designed to provide the Board, governmental agencies, customers, creditors, and the public with a general overview of the District's accountability for the financial resources it manages. If there are questions regarding this report, or additional financial information is required, please contact the Fire Chief for the Valley Center Fire Protection District at 28234 Lilac Road, Valley Center, California 92082 or call (760) 751-7600.

VALLEY CENTER FIRE PROTECTION DISTRICT STATEMENT OF NET POSITION JUNE 30, 2021

	G	overnmental Activities
ASSETS: Cash and cash equivalents	\$	2,724,791
Accounts receivable	Ψ	180,309
Deposits		7,500
Capital Assets:		
Land and other non-depreciable capital assets		210,672
Depreciable capital assets, net of accumulated depreciation	-	1,293,047
TOTAL ASSETS	-	4,416,319
LIABILITIES:		04.460
Accounts payable Accrued liabilities		94,460 136,856
Noncurrent liabilities:		150,850
Due within one year		6,011
Due after one year		4,386
TOTAL LIABILITIES	-	241,713
NET POSITION:		
Net investment in capital assets		1,493,322
Unrestricted		1,541,143
Restricted	-	1,140,141
TOTAL NET POSITION	\$ =	4,174,606

The accompanying notes are an integral part of the financial statements.

VALLEY CENTER FIRE PROTECTION DISTRICT STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2021

		Program	n Revenues	Net (Expenses) Revenues and Changes in Net Position
		Fees and	Operating	
		Charges for	Grants and	Governmental
Functions/Programs:	Expenses	Services	Contributions	Activities
Governmental Activities:	······································			
Fire protection	\$ 3,284,634	\$ 2,445,396	\$ 448,365	\$ (390,873)
General administration	398,021	442,122	-	44,101
Unallocated depreciation	226,398	-		(226,398)
Total Governmental Activities	\$ 3,909,053	\$ 2,887,518	\$ 448,365	(573,170)
	General Revenues:			
	Property taxes			606,595
	Interest income			21,839
	Other income			4,248
	Total General Re	evenues		632,682
· · · · · · · · · · · · · · · · · · ·				
	Change in Net Position			59,512
Net Position at Beginning of Year				4,115,094
	NET POSITION AT	END OF YEAR		\$ 4,174,606

The accompanying notes are an integral part of the financial statements.

VALLEY CENTER FIRE PROTECTION DISTRICT BALANCE SHEET GOVERNMENTAL FUNDS JUNE 30, 2021

ASSETS

<u>Assets:</u> Cash and cash equivalents Accounts receivable Due from other funds Other asset Total Assets	\$	General Fund 2,365,404 51,650 - 7,500 2,424,554	M 	litigation Fund 359,387 128,659 330,000 - 818,046	\$	Total Governmental Funds 2,724,791 180,309 330,000 7,500 3,242,600
	Ψ.	2,121,001	Ψ	010,010	Ψ	5,212,000
	LIABILITIES AN	ND FUND BAL	ANCES			
Liabilities:						
Accounts payable	\$	94,460	\$	-	\$	94,460
Accrued liabilities		136,856	6. T		*	136,856
Due to other funds		330,000		-		330,000
Total Liabilities		561,316		-		561,316
Fund Balances: Assigned:		X	Y			
CFD 08-01		313,768		-		313,768
Explorer		4,216		-		4,216
Foundation	-	2,150		-		2,150
Training		7,253		-		7,253
Unassigned		1,213,756		-		1,213,756
Restricted	$\langle \langle \rangle \rangle$	322,095		818,046		1,140,141
Total Fund Balances		1,863,238	33 	818,046	3	2,681,284
TOTAL LIABILITIES AND FUND BALANCES	\$_	2,424,554	\$	818,046	\$	3,242,600

VALLEY CENTER FIRE PROTECTION DISTRICT RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET POSITION JUNE 30, 2021

Total fund balances - Governmental funds	\$	2,681,284
Total net position reported for governmental activities in the statement of net position is different because: Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds. Those assets consist of:		
Assets consist of: Nondepreciable capital assets \$ 210,672 Depreciable capital assets, net of accumulated depreciation 1,293,047 Total Capital Assets, Net In governmental funds, only current liabilities are reported. In the statement of net position, all liabilities, including noncurrent liabilities, are reported. Noncurrent liabilities relating to governmental activities consist of:		1,503,719
Capital Leases (10,397) Total Noncurrent Liabilities	0	(10,397)
Total Net Position - Governmental Activities	\$=	4,174,606
The accompanying notes are an integral part of the financial statements.		

VALLEY CENTER FIRE PROTECTION DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS FOR THE YEAR ENDED JUNE 30, 2021

						Total
		General	Ν	litigation	(Governmental
		Fund		Fund		Funds
Revenues:	_					
Benefit fees	\$	1,653,237	\$		\$	1,653,237
Property taxes		606,595		-		606,595
CFD fees		439,207				439,207
Grants		437,714		-		437,714
Cost recovery income		352,952		-		352,952
Mitigation fees		-		243,630		243,630
Fire prevention fees		153,942		-		153,942
First responder fees		44,550		.=		44,550
Interest income		14,132		7,707		21,839
Mercy Medical dispatch fees		10,271				10,271
Other income		4,248		-		4,248
Donations	_	380		-		380
Total Revenues		3,717,228	100	251,337		3,968,565
	_	the w	100		-	

(Continued)

VALLEY CENTER FIRE PROTECTION DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2021

		General		Mitigation	(Total Governmental
		Fund		Fund		Funds
Expenditures:	-					
Current:						
Salaries	\$	2,421,988	\$	-	\$	2,421,988
Employee benefits and taxes		404,758		-		404,758
Discontinued projects, studies and assessments		167,460		Ξ.		167,460
Maintenance		150,996		-		150,996
Dispatch fees		145,149		-		145,149
Utilities		78,671		-		78,671
Professional fees		66,294		-		66,294
Office expenses		52,241		-		52,241
Training		45,171		-		45,171
Fuel		38,870		-		38,870
Radios and pagers		21,513		-		21,513
Insurance		19,326		-		19,326
Printing		17,247				17,247
Uniform		14,516				14,516
Medical supplies		13,913		-		13,913
Membership		13,071		-		13,071
Other expenses		5,955		-		5,955
Bad debts		3,000		-		3,000
Awards	1	1,527		-		1,527
Bank charges	-Y	* 989		-		989
Capital outlay		119,979		6,560		126,539
Debt Service:	1	6 °				
Principal		6,512		-		6,512
Total Expenditures		3,809,146	3	6,560	3	3,815,706
(Deficiency) Excess of Revenues Over Expenditures		(91,918)	3	244,777	3	152,859
Other Financing Sources (Uses):						
Transfers		93,490		(93,490)		-
Total Other Financing Sourses (Uses)		93,490		(93,490)		-
Net Change in Fund Balances		1,572		151,287		152,859
Fund Balances at Beginning of Year		1,861,666	3	666,759	3	2,528,425
FUND BALANCES AT END OF YEAR	\$	1,863,238	\$	818,046	\$	2,681,284

VALLEY CENTER FIRE PROTECTION DISTRICT RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2021

Total net change in fund balances - Governmental funds	\$	152,859
Amounts reported for governmental activities are different because:		
Capital outlays are reported in governmental funds as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated		
useful lives as depreciation expense.		126,539
Depreciation of capital assets used in governmental activities is not reported in the funds.		(226,398)
Issuance of long-term debt, including capital leases, provides current financial		
resources to governmental funds, while the repayment of the principal of long-term liabilities consumes current financial resources in governmental funds. Neither		
transaction has any affect on net position. This amount is the net affect of those		
differences in the treatment of long-term liabilities and related items.	-	6,512
Changes in Net Position - Governmental Activities	\$_	59,512

Note 1 - Organization and Significant Accounting Policies:

Organization

The Valley Center Fire Protection District (the "District") is a governmental corporation formed by a majority vote of the people in 1982 with the primary purpose of providing exceptional all-risk fire, emergency medical, and community risk reduction services critical to public safety, health, and the preservation of life and property.

The District has two fire stations which are part of the District's 84.5 square mile service area serving a population of over 23,000 people in San Diego County. In August 2021, the District bought land on which it will develop a third fire station.

The District's offices are located in Valley Center, California.

The criteria used in determining the scope of the reporting entity are based on the provisions of GASB Cod. Sec. 2100, "Defining the Financial Reporting Entity." The District is the primary government unit. Component units are those entities which are financially accountable to the primary government, either because the District appoints a voting majority of the component unit's board, or because the component unit will provide a financial benefit or impose a financial burden on the District. The District has no component units.

Significant Accounting Policies

A summary of the District's significant accounting policies consistently applied in the preparation of the accompanying financial statements follows:

Basis of Presentation

Government-Wide Statements

The District's financial statements include both government-wide (reporting the District as a whole) and fund financial statements (reporting the District's major funds). Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The District's general fund and mitigation fund are classified as governmental activities. The District has no business-type activities.

In the statement of net position, the governmental activities are reported on the accrual basis of accounting and the economic resource measurement focus, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The District's net position is reported in three parts; net investment in capital assets, restricted and unrestricted. The statement of net position includes all funds of the reporting entity.

The statement of activities presents a comparison between direct expenses and program revenues for each program of the District's governmental activities. Direct expenses are those that are clearly identifiable with a specific function or program. Program revenues include charges paid by the recipients of the goods or services offered by the programs and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Note 1 - Organization and Significant Accounting Policies (Continued)

Significant Accounting Policies (Continued)

Basis of Presentation (Continued)

Fund Financial Statements

Fund financial statements report detailed information about the District. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, reserves, net position, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

The emphasis in fund financial statements is on major funds. GASB Cod. Sec. 2200, "Comprehensive Annual Financial Report", sets forth minimum criteria for the determination of major funds.

The funds of the District are described below:

Governmental Funds

The focus of the governmental funds measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The District reports the general fund and mitigation fund as major governmental funds. The District has no non-major governmental funds.

Measurement Focus and Basis of Accounting

Method of Accounting

Method of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

<u>Accrual</u>

The governmental activities in the government-wide financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

Note 1 - Organization and Significant Accounting Policies (Continued)

Significant Accounting Policies (Continued)

Measurement Focus and Basis of Accounting (Continued)

Modified Accrual

The governmental funds' financial statements are presented on the modified accrual basis of accounting and the current financial resources measurement focus. Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The District considers all revenue available if collected within 60 days after year-end. The District considers interest, certain taxes, grant revenues, mitigation fees-and-cost recoveries to be susceptible to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on long-term debt, if any, is recognized when due.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities, deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Revenue Recognition

The District recognizes revenue from fees, and service charges as they earned. Benefit fees, CFD fees, and property taxes are recognized as revenue based upon amounts reported to the District by the County of San Diego.

Budgets and Budgetary Accounting

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds. By state law, the District's governing board must adopt a final budget no later than July 1. A public hearing must be conducted to receive comments prior to adoption. The District's governing board satisfied these requirements.

These budgets are revised by the District's governing board and district fire chief during the fiscal year to give consideration to unanticipated income and expenditures.

Formal budgetary integration was used as a management control device during the fiscal year for all budgeted funds. The District employs budget control by minor object and by individual appropriation accounts. Expenditures cannot legally exceed appropriations by major object code. All appropriations lapse at fiscal year-end.

Note 1 - Organization and Significant Accounting Policies (Continued)

Significant Accounting Policies (Continued)

Investments

Investments are stated at their fair value which represents the quoted or stated market value. Investments that are not traded on a market, such as investments in external pools, are valued based on the stated fair value as represented by the external pool.

Allowance for Doubtful Accounts

Bad debts are recognized on the allowance method based on historical experience and management's evaluation of outstanding accounts receivables. Management believes that all accounts receivable were fully collectible, therefore, no allowance for doubtful accounts receivable was recorded at June 30, 2021.

Taxes and Assessments

Property taxes and assessments are billed by the County of San Diego to property owners. The District's property tax calendar for the fiscal year ended June 30, 2021, was as follows:

Lien Date:		January 1
Levy Date:		July 1
Due Date:		First Installment – November 1
		Second Installment – February 1
Delinquent Date:		First Installment – December 10
	~~~~	Second Installment – April 10

The County collects the taxes from the property owners and remits the funds to the District periodically during the year. The District has an arrangement with the County whereby the County remits taxes which are delinquent as of each June 30 to the District in exchange for the right to retain the delinquent taxes, penalties, and interest when these amounts are subsequently collected.

#### **Capital Assets**

Capital assets purchased or acquired with a cost exceeding \$5,000 and an estimated useful life of more than one year are reported at historical cost. Donated capital assets, donated works of art, and similar items and capital assets, received in service concession agreements are reported as acquisition value. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred, upon sale or disposition of property and equipment, the asset account is relieved of the cost and the accumulated depreciation account is charged with depreciation taken prior to the sale and any resultant gain or loss in charged to earnings. Depreciation is calculated on the straight-line method over the following estimated useful lives:

Structures and improvements	10 - 50 years
Engines and vehicles	5 - 20 years
Furniture and equipment	7 - 20 years

#### Note 1 - Organization and Significant Accounting Policies (Continued)

#### Significant Accounting Policies (Continued)

#### Capital Assets (Continued)

Depreciation aggregated \$226,398 for the year ended June 30, 2021.

#### Compensated Absences

Accumulated unpaid vacation totaling \$102,773 at June 30, 2021 is accrued when incurred and included in accrued liabilities.

#### Deferred Outflows of Resources and Deferred Inflows-of-Resources

Deferred outflows of resources and deferred inflows of resources are defined as a consumption of net assets by the District that is applicable to a future period and an acquisition of net assets by the District that is applicable to a future reporting period respectively.

#### **Interfund Activity**

Interfund activity results from loans, services provided, reimbursements or transfers between funds. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Reimbursements occur when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers In and Transfers Out are netted and presented as a single "Transfers" line on the government-wide statement of activities. Similarly, interfund receivables and payables are netted and presented as a single "Internal Balances" line of the government-wide statement of net assets.

#### **Fund Balances - Governmental Funds**

The fund balances of the governmental funds are classified as follows at June 30, 2021:

Nonspendable - Amounts that cannot be spent either because they are in nonspendable form or because they are legally or contractually required to be maintained intact.

Restricted - Amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed - Amounts that can be used only for specific purposes determined by a formal action of the Board of Directors. The Board Directors is the highest level of decision-making authority for the District. Commitments may be established, modified, or rescinded only through ordinances or resolutions approved by the Board of Directors.

#### Note 1 - Organization and Significant Accounting Policies (Continued)

#### Significant Accounting Policies (Continued)

#### Fund Balances - Governmental Funds (Continued)

Assigned - Amounts that do not meet the criteria to be classified as restricted or committed but that are intended to be used for specific purposes.

Unassigned - All other spendable amounts.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first and then unrestricted resources as necessary. When either committed, assigned, or unassigned resources are available for use, it is the District's policy to use committed resources first, followed by assigned and then unassigned amounts.

#### **Risk Management**

The District entered into a joint powers agreement designated as Fire Agencies Insurance Risk Authority, a self-insurance plan for general liability insurance (see Note 8).

At June 30, 2021, the District participated in the self-insurance programs as follows:

#### Liability Limits

- \$1,000,000 general liability including malpractice, each occurrence or wrongful act
- \$1,000,000 personal and advertising injury
- \$1,000,000 fire damage legal liability
- \$10,000 medical expense (each accident)
- \$10,000,000 general aggregate
- \$10,000,000 products/completed operations annual aggregate
- \$1,000,000 management liability
- \$1,000,000 cyber liability
- \$1,000,000 auto liability
- \$500,000 garage keepers legal liability
- \$10,000,000 umbrella liability

#### Property Limits

- Buildings not to exceed scheduled value on file
- Contents not to exceed scheduled value on file
- Crime \$2,000,000 employee dishonesty coverage

The District pays annual premiums for this coverage. They are subject to retrospective adjustments based on claims experienced. The nature and amounts of the adjustments cannot be estimated and are charged to expense as invoiced. The District's insurance expense was \$19,326 for the year ended June 30, 2021. There were no instances in the past three years where a settlement exceeded the District's coverage.

#### Note 1 - Organization and Significant Accounting Policies:

#### Significant Accounting Policies (Continued)

#### Pensions and Other Post-Employment Benefits

The District does not provide a pension program or other post-employment benefits (OPEB). The District administers a voluntary 457(b) (Deferred Compensation) program for its employees to contribute. There is no match and none of the assets of the 457(b) plan are the property of the District.

#### Fair Value Measurements

Fair value accounting standards define fair value, establish a framework for measuring fair value, outline a fair value hierarchy based on inputs used to measure fair value and enhance disclosure requirements for fair-value measurements. The fair value hierarchy distinguishes between market participant assumptions based on market data obtained from sources independent of the reporting entity (observable inputs that are classified within Level 1 or 2 of the hierarchy) and the reporting entity's own assumptions about market participant assumptions (unobservable inputs classified within Level 3 of the hierarchy).

- Level 1 inputs are quoted prices in active markets for identical investments that the investment manager has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the investment, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the investment.

The District's statements of financial position include the following financial instruments that are required to be measured at fair value on a recurring basis:

 Investments in the San Diego County Treasurer's Pooled Money Fund are considered Level 2 assets and are reported at historical cost which approximates the fair value of the underlying assets as provided by San Diego County.

#### Subsequent Events

In preparing these financial statements, the District has evaluated events and transactions for potential recognition or disclosure through April ___, 2022, the date the financial statements were available to be issued and concluded that there were no events or transactions that needed to be disclosed except as disclosed in Note 11.

#### Note 2 - Cash and Cash Equivalents:

Cash and investments held by the District were comprised of the following at June 30, 2021:

	Maturity in Less Than <u>One Year</u>
Cash in County Treasury	\$ 1,587,427
Deposits with financial institutions	1,137,364
Total	\$ 2,724,791

#### **Cash in County Treasury**

The District maintains its cash in the San Diego County Treasury as part of the common investment pool (\$1,587,427 at June 30, 2021). The county pools these funds with those of other Districts in the County and invests the cash. Cash may be added or withdrawn from the investment pool without limitation. Interest earned is deposited quarterly into the participating funds. Any investment losses are shared by all funds in the pool. The fair value of the District's portion of this pool as of that date, as provided by the pool sponsor, was \$1.589 million. The underlying asset rating based on Fitch ranges from AA- to AAA.

The Country Treasurer's pool consist of the following as of June 30, 2021:

Ville Ville	
Federal Agency Securities	24.95%
Certificate of Deposit	22.08%
Commercial Paper	18.91%
Supranationals	9.15%
Treasury Coupon Securities	8.90%
Corporate Medium-Term Notes	5.73%
Assets Backed Securities	3.98%
Bank Deposit	2.65%
Municipal Bonds	1.97%
Local Government Investment Pool	1.63%
Money Market Accounts	0.05%
	100.00%

#### **Disclosures Relating to Interest Rate Risk**

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways that the District manages its exposure to interest rate risk is by holding only cash and cash equivalents.

Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided in the previous table that shows the distribution of the District's investments by maturity as of June 30, 2021.

#### Note 2 - Cash and Cash Equivalents: (Continued)

#### **Disclosures Relating to Credit Risk**

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the actual rating as of the year end for each investment type.

	Management Input	Credit Rating
Cash in County Treasury	Uncategorized	Not Rated
Deposits with Financial Institutions	Level 2	Not Applicable

#### Concentration of Credit Risk

Concentration of credit is the risk of loss attributed to the magnitude to the District's investment in a single issue.

The investment policy of the District contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. The District holds no investments in any one issuer (other than external investment pools) that represent 5% or more of total District investments.

#### **Custodial Credit Risk**

Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, the District will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counter-party (e.g., broker-dealer) the District will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure to custodial credit risk for deposits or investments, other than the following provision for deposits: The California Governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110% of the total amount deposited by the public agencies. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

At June 30, 2021, none of the District's deposits with financial institutions in excess of federal depository insurance limits were held in uncollateralized accounts. At June 30, 2021, no District investments were held by the same broker-dealer (counterparty) that was used by the District to buy the securities.

#### Note 2 - Cash and Cash Equivalents: (Continued)

#### **Investment Accounting Policy**

The District is required by GASB Statement No. 31 Accounting and Financial Reporting for Certain Investments and for External Investment Pools, to disclose its policy for determining which investments, if any, are reported at amortized cost. The District's general policy is to report money market investments and short-term participating interest-earning investment contracts at amortized cost and to report nonparticipating interest-earnings investment contracts using a cost-based measure. However, if the fair value of an investment is significantly affected by the impairment of the credit standing of the issuer or by other factors, it is reported at fair value. All other investments are reported at fair value unless a legal contract exists which guarantees a higher value.

The term "short-term" refers-to-investments which have a remaining term of one year-or less-at-time of purchase. The term "nonparticipating" means that the investment's value does not vary with market interest rate changes. Nonnegotiable certificates of deposit are examples of nonparticipating interest-earning investment contracts.

The District's investments in external investment pools are reported at an amount determined by the fair value per share of the pool's underlying portfolio, unless the pool is 2a7-like, in which case they are reported at share value. A 2a7-like pool is one which is not registered with the Securities and Exchange Commission ("SEC") as an investment company, but nevertheless has a policy that it will, and does, operate in a manner consistent with the SEC's Rule 2a7 of the investment Company Act of 1940.

#### Note 3 - Accounts Receivable:

Accounts receivable consist of the following at June 30, 2021:

	(V)	Ge	eneral Fund	Mit	tigation Fund	 Total
Mitigation fees		\$	-	\$	128,659	\$ 128,659
Grants			28,346		-	28,346
Transport fees			12,600		-	12,600
Benefit fees			5,012		-	5,012
CFD fees			3,514		-	3,514
Property taxes			2,178		-	2,178
		\$	51,650	\$	128,659	\$ 180,309

#### Note 4 - Capital Assets:

Capital assets consist of the following at June 30, 2021:

		Balance at June 30, 2020		Additions		Deletions		Balance at June 30, 2021
Capital Assets Not Being Depreciated:						<u></u>		Cune Doi noni
Land	\$	151,600	\$	-	\$		\$	151,600
Construction in progress		-		59,072				59,072
Total Capital Assets Not Being Depreciated		151,600	25 14	59,072		-		210,672
Capital Assets Being Depreciated:								
Structures and improvements		1,320,199		42,014		-		1,362,213
Engines and vehicles		2,510,620				-		2,510,620
Furniture and equipment		1,718,677		25,453				1,744,130
Total Capital Assets-Being Depreciated	_	5,549,496		67,467				5,616,963
Less Accumulated Depreciation For:								
Structures and improvements		(1, 138, 491)		(25,267)		-		(1, 163, 758)
Engines and vehicles		(1,753,762)		(110,375)		-		(1,864,137)
Furniture and equipment		(1,205,265)		(90,756)				(1,296,021)
Total Accumulated Depreciation	_	(4,097,518)	1	(226,398)	_	-	187 182	(4,323,916)
Net Capital Assets Being Depreciated	_	1,451,978	4	(158,931)	_	-		1,293,047
Net Capital Assets	\$	1,603,578	\$	(99,859)	s_		\$	1,503,719
		Sec.	1	0	_			

#### Note 5 - Noncurrent Liabilities:

Noncurrent liabilities consist of the following at June 30, 2021:

Balance at June 30, 2020		Add	Additions Deletions		Balance at June 30, 2021		Payable Within <u>1 Year</u>		Payable After <u>1 Year</u>			
Capital lease payable	\$	16,909	\$	1.	\$	(6,512)	\$	10,397	\$	6,011	\$	4,386

In 2020, the District acquired a computer equipment using the proceeds of a lease from Hewlett-Packard Financial Services Company. The capital lease payable calls for annual payments of \$6,011 commencing October 2020 and maturing October 2023. For financial reporting purposes, minimum lease payments related to the computer equipment have been capitalized and included in capital assets in the statement of net position. The computer equipment under capital lease has a cost of \$16,909, net of accumulated depreciation of \$3,019 at June 30, 2021.

#### Note 6 - Operating Leases:

The District has entered into a noncancelable operating lease for a copier with a lease term in excess of one year. The agreement contains no purchase option. Rent expense under this lease totaling \$5,748 is included in office expenses. Future minimum lease payments, under this agreement, are as follows:

Year Ended June 30	Minimum Lease <u>Payments</u>		
2022	\$ 5,748		
2023	5,748		
2024	2,874		
Total	\$14,370-		

In addition, the District also leases two modular building units on a month-to-month basis. Rent expense under this lease totaling \$9,470 is included in maintenance.

#### Note 7 - Deferred Compensation Plan:

The District offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all District employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death, or unforeseeable emergency. Since the District has little administrative involvement and does not perform the investing function for this plan, the assets and related liabilities are not shown on the statement of net position.

#### Note 8 - Joint Ventures (Joint Powers Agreements):

The District entered into a joint powers agreement (JPA) known as and designated "Fire Agencies Insurance Risk Authority" (FAIRA) a self-insurance plan for general liability insurance. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in FAIRA. FAIRA is governed by an 11 member Board elected by a vote of the members. One seat is reserved for the highest premium member and one seat is reserved for an elected member from the State of Nevada.

The Board controls the operations of the FAIRA, including selection of management and approval of operation budgets, independent of any influence by the member districts beyond their representation on the Board. Each member district pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to their participation in the FAIRA.

The JPA is a separate entity which is independently audited. The financial transactions of the JPA are not included in this report because the District has a minority voting interest and no administrative authority.

#### Note 9 - New Governmental Accounting Standards:

#### GASB No. 84

In January 2017, the Governmental Accounting Standards Board issued Statement No. 84 "Fiduciary Activities". The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Earlier Application is encouraged. The effective date of this pronouncement has been postponed by 12 months by GASB Statement No. 95. This pronouncement did not have a material effect on the financial statements of the District in the year of implementation.

#### GASB No. 87

In June 2017, the Governmental Accounting Standards Board issued Statement No. 87 "Leases". The requirements of this Statement were effective for reporting periods beginning after December 15, 2019. The effective date of this pronouncement has been postponed by 18 months by GASB Statement No. 95. The District has not determined the effects of this pronouncement on the financial statements of the District in the year of implementation.

#### GASB No. 89

In June 2018, the Governmental Accounting Standards Board issued Statement No. 89 "Accounting for Interest Cost Incurred before the End of a Construction Period". The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. Earlier application is encouraged. The District has elected to implement this pronouncement and has not capitalized any interest cost in the year ended June 30, 2021.

#### GASB No. 90

In August 2018, the Governmental Accounting Standards Board issued Statement No. 90 "Majority Equity Interests-an amendment of GASB Statements No. 14 and No. 61". The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Earlier application is encouraged. The effective date of this pronouncement has been postponed by 12 months by GASB Statement 95. This pronouncement did not have a material effect on the financial statements of the District in the year of implementation.

#### GASB No. 91

In May 2019, the Governmental Accounting Standards Board issued Statement No. 91 "Conduit Debt Obligations". The requirements of this Statement are effective for reporting periods beginning after December 15, 2020. The effective date of this pronouncement has been postponed by 12 months by GASB Statement 95. The District has not determined the effects of this pronouncement on the financial statements of the District in the year of implementation.

#### Note 9 - New Governmental Accounting Standards: (Continued)

#### GASB No. 93

In March 2020, the Governmental Accounting Standards Board issued Statement No. 93 "Replacement of Interbank Offered Rates". The requirements of this statement are effective at various dates up to and including reporting periods ending after December 31, 2021 The effective date of this pronouncement has been postponed by 12 months by GASB Statement 95. The District has not determined the effects of this pronouncement on the financial statements of the District in the year of implementation.

#### GASB No. 94

In March 2020, the Governmental Accounting Standards Board issued Statement No. 94 "Public - Private and Public – Public Partnerships and Availability Payment Arrangements". The requirements of this statement are effective for fiscal years beginning after June 15, 2022. The effective date of this pronouncement has been postponed by 12 months by GASB Statement 95. As used in this pronouncements these Partnerships are an arrangement in which the government (the transferor) contracts with an operator to provide public services by conveying control of the right to operate or use a nonfinancial asset such as infrastructure or other capital assets for a period of time in an exchange or an exchange-like transaction. The statement also provides guidance on accounting and financial reporting for availability payment arrangements in which the government compensates the operator for services that may include the designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange of time in an exchange or exchange-like transaction. The District has not yet determined the effects of this pronouncement on the financial statements in the year of implementation.

#### GASB No. 95

In May 2020, the Governmental Accounting Standards Board issued Statement No. 95 "Postponement of the Effective Dates of Certain Authoritative Guidance. The primary objective of this statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic by postponing for one year the effective dates of GASB Statements 83, 84, 88-93 as well as implementation guides 2018-1, 2019-1 and 2019-2. In addition, the effective dates of GASB Statement 87 and Implementation Guide 2019-3 have been postponed by 18 months. This pronouncement did not have a material effect on the financial statements of the District in the year of implementation.

#### GASB No. 96

In May 2020, the Governmental Accounting Standards Board issued Statement No. 96 "Subscription-Based Information Technology Arrangements (SBITA's). This Statement (1) defines SBITA's (2) establishes that a SBITA results in a right-to-use subscription asset – an intangible asset- and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including the implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. The requirements of this statement are effective for fiscal years beginning after June 15, 2022 and all reporting periods thereafter. Earlier application is encouraged. The District has not determined the effects of this pronouncement on the financial statements of the District in the year

#### Note 9 - New Governmental Accounting Standards: (Continued)

#### GASB No. 97

In June 2020, the Governmental Accounting Standards issued Statement No. 97 "Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - An Amendment of GASB Statements No. 14 and No. 84 and Supersession of GASB Statement No. 32". This statement requires that for purposes of determining whether a primary government is financial accountable for a potential component unit, the absence of a governing board should be treated the same as the appointment of a voting majority. The statement requires that a Section 457 plan be classified as either pension or other employee benefit plan depending on whether the plan meets the definition of a pension plan. This statement supersedes the remaining provisions of GASB Statement No. 32.

#### Note 10 - Commitments and Contingencies:

#### Contracts

The District has entered into a contract for the installation of a solar back-up system. The amount contracted is based on the contractor's estimated cost of installation. At June 30, 2021, the total unpaid amount on the contract is approximately \$242,488.

#### Grant Funding

The District has received grant funding for various purposes that may be subjected to review and audit by the funding agencies. Such potential audits could result in a request for reimbursement for expenses disallowed under the terms and conditions of the funding source. Management is of the opinion that no material liabilities will result from such potential audits.

#### **Coronavirus Pandemic**

The COVID-19 pandemic, whose effects first became known in January 2020, is having a broad and negative impact on commerce and financial markets around the world. The United States and global markets experienced significant declines in value resulting from uncertainty caused by the pandemic. The District is closely monitoring its investment portfolio and its liquidity and is actively working to minimize the impact of these declines. The extent of the impact of COVID-19 on the District's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak and its impacts on the District's customers, employees, and vendors, all of which at present cannot be determined. Accordingly, the extent to which COVID-19 may impact the District's financial position and changes in net assets and cash flows is uncertain and the accompanying financial statements include no adjustments relating to the effects of this pandemic.

#### Note 11 - Subsequent Event:

In August 2021, the District bought 10-acres of vacant land for a total consideration of \$330,000 to be developed as a third fire station.

In September 2021, the District received a grant totaling \$1,060,000 from the California Governors Office of Emergency Services to be used for capital improvements, equipment, facility renovations and upgrades.

# VALLEY CENTER FIRE PROTECTION DISTRICT **REQUIRED SUPPLEMENTARY INFORMATION** BUDGETARY COMPARISON SCHEDULE - GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2021

Revenues:	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Benefit fees	\$ 1,673,388	\$ 1,673,388	\$ 1,653,237	\$ (20,151)
Property taxes	594,292	594,292	606,595	12,303
CFD fees	415,622	415,622	439,207	23,585
Grants	72,538	72,538	437,714	365,176
Cost recovery income	55,000	55,000	352,952	297,952
Fire prevention fees	55,000	55,000	153,942	98,942
First responder fees	15,260	15,260	44,550	29,290
Interest income	24,516	24,516	14,132	(10,384)
Mercy Medical dispatch fees	130,000	130,000	10,271	(119,729)
- Other income-	22,500	22,500	4,248	(18,252)
Donations	10,500	10,500	380	(10,120)
Total Revenues	3,068,616	3,068,616	3,717,228	648,612

(Continued)

30

#### VALLEY CENTER FIRE PROTECTION DISTRICT REQUIRED SUPPLEMENTARY INFORMATION BUDGETARY COMPARISON SCHEDULE - GENERAL FUND (CONTINUED) FOR THE YEAR ENDED JUNE 30, 2021

	Original Budget	Final Budget	Actual	Variance With Final Budget Positive (Negative)
Expenditures:	Dudget	Dudger		
Current:				
Salaries	\$ 2,073,840	\$ 2,073,84	40 \$ 2,421,988	\$ (348,148)
Employee benefits and taxes	324,917	324,9		(79,841)
Discontinued projects, studies and assessments	52 (,) 17	02.,,,	- 167,460	(167,460)
Maintenance	55,900	55,90		(95,096)
Dispatch fees	132,500	132,50		(12,649)
Utilities	43,330	43,3		(35,341)
Professional fees	69,260	69,20		2,966
Office expenses	65,230	65,2	-	12,989
Training	49,450			4,279
Fuel	38,000	38,0		(870)
Radios and pagers	18,400	18,40		(3,113)
Insurance	15,500	15,50		(3,826)
Printing=	13,000	13,00		(4,247)
Uniform	14,000	14,00		(516)
Medical supplies	12,000	12,00		(1,913)
Membership	11,457	11,43		(1,614)
Other expenses	7,000	7,0		1,045
Bad debts		.,	- 3,000	(3,000)
Awards	1,000	1,00		(527)
Bank charges	1,500	1,50		511
Capital outlay	316,000	316,00		196,021
Debt Service:	510,000	010,0		-
Principal			- 6,512	(6,512)
Interest	None-		-,	(0,0 )
Total Expenditures	3,262,284	3,262,2	3,809,146	(546,862)
Deficiency of Revenues Over Expenditures	(193,668)	(193,60	68) (91,918)	101,750
Other Financing Sources:				
Transfers	-		- 93,490	93,490
Total Other Financing Sources	<u> </u>		- 93,490	93,490
Net Change in Fund Balance	\$ (193,668)	\$ (193,60	68) 1,572	\$ 195,240
Fund Balance at Beginning of Year			1,861,666	
FUND BALANCE AT END OF YEAR			\$	

#### VALLEY CENTER FIRE PROTECTION DISTRICT REQUIRED SUPPLEMENTARY INFORMATION BUDGETARY COMPARISON SCHEDULE - MITIGATION FUND FOR THE YEAR ENDED JUNE 30, 2021

<u>Revenues:</u> Mitigation fees	Original Budget \$ 316,000	Final Budget \$ 316,000	<u>Actual</u> \$ 243,630	Variance With Final Budget Positive (Negative) \$ (72,370)
Interest income	9,000	9,000	7,707	(1,293)
Total Revenues	325,000	325,000	251,337	(73,663)
Expenditures:				
Capital outlay	11,000	11,000	6,560	4,440
Total Expenditures	11,000	11,000	6,560	4,440
Excess (Deficiency) of Revenues				
Over Expenditures	314,000	314,000	244,777	(69,223)
Other Financing Sources:				
Transfers		-	(93,490)	(93,490)
Total Other Financing Uses			(93,490)	(93,490)
Net Change in Fund Balance	\$ 314,000	\$ 314,000	151,287	\$ (162,713)
Fund Balance at Beginning of Year		XY	666,759	

FUND BALANCE AT END OF YEAR

<del>24</del>

\$ 818,046

#### VALLEY CENTER FIRE PROTECTION DISTRICT OTHER SUPPLEMENTARY INFORMATION ORGANIZATION STRUCTURE JUNE 30, 2021

The Valley Center Fire Protection District (District), was formed as a fire protection district in 1982, and operates under the Health and Safety Code Sections 13801-13999 of the State of California and provides fire protection services to approximately 87 square miles in Valley Center, California. The activities of the District are supervised by a board consisting of five (5) Directors who are elected to a four (4) year term. Directors who are appointed serve a two (2) year term.

Board of Directors for the fiscal year ended June 30, 2021, was comprised of the following members:

Name	Office	Years of Term	Term Expiration
Phil Bell	President	4	2022
Steve Hutchison	Vice President	4	2022
Gina Roberts	Secretary	4	2024
Charlotte Seaborne	Treasurer	2	2022
Mike O'Connor	Director	4	2024
	<u>2</u> 2		

# Administration Name

Position

Josef Napier

Fire Chief

#### VALLEY CENTER FIRE PROTECTION DISTRICT OTHER SUPPLEMENTARY INFORMATION ASSESSED VALUATION JUNE 30, 2021

### **Assessed Valuation:**

Secured property Unsecured property Total Assessed Valuation

\$	2,852,973,814
1	37,477,047
\$_	2,890,450,861



APPROVED GL ACCOUNT - FY - 2021 -2022	FY 2021 Budget Amount	Actuals - through March 29, 2022	% against budget	Expected increase over FY2021 budget or projected actuals.	FY 2022-2023 Budget Entry Type	FY 2022-2023 Draft Budget	Percentage Change	
REVENUE					CONTRACTOR OF THE REAL	Projected	Reference Only	
30100 . Mitigation Fees Capital Expenditures	\$224,735.00	\$738,307.22	328.52%		Fire Mitigation revenue	\$862,307.22		\$738k is county mitigation account as of january, \$124k is estimate of park circle mitigation funds for FY2021
30120 . Mitigation Interest	\$5,000.00	\$2,860.03	57.20%	3.00%	Fire Mitigation revenue	\$5,150.00	3.00%	
30130 . CFD2008-1 Interest	\$1,250.00	\$1,562.14	124.97%	3.00%	Operating Revenue	\$2,139.98	71.20%	Validated
40001 - Surplus from FY 2021					Operating Revenue	\$614,647.97		Surplus from 2021 actuals not including mitigation
40000 . Benefit Fees/Standby (515001)	\$1,680,943.51	\$959,488.11	57.08%	3.00%	Operating Revenue	\$1,716,438.05	2.11%	Numbers from Cathy Shepherd email March 25, 2022. What period does cathy's email reflect?
40100 . Taxes, Property (315000)	\$580,801.24	\$383,184.49	65.98%	1.25%	Operating Revenue	\$588,061.26	1.25%	Double check. should include park circle prop taxes
40200 , CFD-2000-1 (315002)	\$300,304.69	\$176,027.33	58.62%	3.00%	Operating Revenue	\$306,477.48		Numbers from Cathy Shepherd email March 25, 2022
40300 . CFD-2008-01 (315003)	\$151,289.05	\$112,446.04	74.33%	4.00%	Operating Revenue	\$191,066.57	26.29%	Numbers from Cathy Shepherd email March 25, 2022
40400 . General Fund Interest	\$24,516.20	\$3,330.10	13.58%	3.00%	Operating Revenue	\$4,400.00	-82.05%	We think the number from 2021 budget was way wrong
40500 . Mercy Transport Fees	\$42,000.00	\$32,250.00	76.79%	3.00%	Operating Revenue	\$44,179.28	5.19%	
40600 . First Responder Fees	\$15,260.00	\$15,998.66	104.84%	0.00%	Operating Revenue	\$0.00		FY 21 was the last year for these!
40700 . Community Development Fees	\$120,000.00	\$176,360.91	146.97%		Operating Revenue	\$90,000.00		Most community development fees for park circle will be collected by start of FY22
40800 . Fire Prevention Inspection Fees	\$7,000.00	\$29,268.35	418.12%		Operating Revenue	\$8,000.00	14.29%	
40900 . CFAA Reimbursement	\$0.00	\$0.00	N/A	3.00%	Operating Revenue	\$0.00	N/A	
40901 . CFAA Payroll & Admin Reimbursement	\$145,000.00	\$24,921.45	17.19%	3.00%		\$149,350.00	3.00%	Not showing expenses against this, so it can't be added to the revenue total. If we DO get revenue, there will be a corresponding expense in payroll
10902 . CFAA Equipment Reimbursement	\$10,000.00	\$141,927.32	1419.27%	3.00%		\$194,426.24	1844.26%	Not showing expenses against this, so it can't be added to the revenue total. If we DO get revenue, there will be a corresponding expense in payroll
11000 . Fixed Asset Disposal	\$1,500.00	\$0.00	0.00%	0.00%	Operating Revenue	\$0.00	-100.00%	None expected, based on actuals.
2000 . Incident Cost Recovery-Fire USA	\$20,000.00	\$6,072.00	30.36%	3.00%	Operating Revenue	\$20,600.00	3.00%	May be optimistic
13000 . Training Reimb-Target & Palomar	\$22,889.00	\$21,255.00	92.86%	0.00%	Operating Revenue	\$22,889.00	0.00%	
19000 - NCD JPA Capital Equipment Reimbursement	\$20,000.00	\$15,915.21	79.58%	3.00%	Operating Revenue	\$20,000.00	0.00%	
14000 . Fire Foundation Fund	\$396,500.00	\$13,640.00	3.44%	3.00%				
15000 . Fire Explorer Post Donations	\$500.00	== \$10,059.37	2011.87%	0.00%	-Grant Revenue	\$10,000.00	1900.00%	Expected to be about the same in FY22=
16000 . Applied UASI Grant Income	\$13,500.00	\$970.68	7.19%	3.00%		\$33,368.00	147.17%	Each of the below refer to a specific grant year. This entry is the rolled up sum of all the years
6000.1 - Applied UASI Grant income - 2019					Grant Revenue			
6000.2 - Applied UASI Grant income - 2020-					Grant Revenue	- Sec. 1		
6000.3 - Applied UASI Grant income - 2021					Grant Revenue			
6000.4 - Applied UASI Grant income - 2022					Grant Revenue	\$33,368.00		
7000 . Applied SHSGP Grant Income	\$14,150.00	\$13,738.00	97.09%	3.00%	Grant Revenue	\$14,150.00	0.00%	
8000 . Applied Grant Income-Other	\$336,288.00	\$1,130,115.87	336.06%		Grant Revenue	\$30,000.00	-91.08%	Other, non-federal grants, not NRGP
9001 . SAFER Grant					Operating Revenue	\$424,047.75		Expected to award in June of 2022. Target for hires to be janua 2023. This grant covers three full years, 3 captains, 3 eng, 3 FF at station 3 Full three year grant amount is \$2544286.5 This is booked as operating revenue because it is used for payroll
9002 - San Diego COVID-19 ARPA Grant (3/11/2021)					Grant Revenue	\$179,000.00		ARPA Grant for infrastructure
9003 - San Diego COVID-19 ARPA Grant (12/22/2021)					Grant Revenue	\$67,412.00		ARPA Grant for cardiac monitors
9004 - Waldron Award					Grant Revenue	\$1,060,000.00		
9005 - VC Fire Foundation Grant					Grant Revenue	\$576,000.00		Fire Foundation Grant for FS3
9006 - Neighborhood Reinvestment Grant Program					Grant Revenue	\$100,000.00		NRGP
9007 - San Diego County fire foundation grants					Grant Revenue	\$25,000.00		Placeholder
9008 - CPF Grant - wellness					Grant Revenue	\$13,500.00		

(Draft)				-			
APPROVED GL ACCOUNT - FY - 2021 -2022	FY 2021 Budget Amount	Actuals - through March 29, 2022	% against budget	Expected Increase over FY2021 budget or projected actuals.	FY 2022-2023 Budget Entry Type	FY 2022-2023 Draft Budget	Percentage Change
TRAINING	and the second second	S. A. B.			A REPORT AND A		
50000 . Explorer Post	\$500.00	\$3,579.03	715.81%	3.00%	Operating Expense	\$4,902.91	880.58
50100 . EMT & Paramedic License Renewal	\$4,500.00	\$3,237.50	71.94%	4.00%	Operating Expense	\$4,680.00	4.00
50200 . Tuition and Reference Materials expenses	\$10,350.00	\$4,256.50	41.13%	4.00%	Operating Expense	\$10,764.00	4.00
50500 . Training & Expenses	\$20,300.00	\$14,713.28	72.48%			\$57,368.00	182.60
50501 . Training Expenses - Operating expense funded					Operating Expense	\$24,000.00	N
50502 . Training Expenses - UASI Grant Funded	\$4,800.00	\$3,073.29	64.03%	3.00%		\$33,368.00	595.17
50502.1 - Applied UASI Grant income - 2019					Grant Expense		
50502.2 - Applied UASI Grant income - 2020					Grant Expense		
50502.3 - Applied UASI Grant income - 2021					Grant Expense		
50502,4 - Applied UASI Grant income - 2022					Grant Expense	\$33,368.00	
ADMINISTRATIVE SERVICES					A CONTRACTOR OF		
51000 . Administrative Support Expenses	\$125,760.00	\$103,966.64	82.67%	5.00%	Operating Expense	\$151,189.41	20.22
51001 . Contingencies & Misc.	\$10,000.00	\$3,372.85	33.73%	30.00%	Operating Expense	\$13,000.00	30.00
51002 . Recruitment and on boarding expenses	\$11,800.00	\$5,643.91	47.83%		Operating Expense	\$8,000.00	-32.20
51006 . Election/Annexation Service	\$10,000.00	\$3,293.63	32.94%	0	Operating Expense	\$10,000.00	0.00
CONTRACT SERVICES							
51101 . Professional and contract services	\$50,370.00	\$69,011.00	137.01%	3.00%	Operating Expense	\$69,538.17	38.05
51101.1 Professional and contract services - grant funded					Grant Expense	\$5,000.00	
51105 . Insurance	\$25,000.00	\$29,909.00	119.64%	22.00%	Operating Expense	\$36,488.98	45.96
51107 . Trauma Intervention Program	\$2,340.00	\$2,340.00	100.00%	3.00%	Operating Expense	\$2,340.00	0.00
51109 . Burn Inst/Youth Fire Prevent	\$642.00	\$0.00	0.00%	3.00%	Operating Expense	\$642.00	0.00
51110 - MDC Equip Replacement-HP Lease	\$6,000.00	\$4,007.12	66.79%	3.00%	Operating Expense	\$6,000.00	0.00
COMMUNITY RISK REDUCTION	THE REPORT OF A	Last and the second of			Contraction of the second s		
51200 . CRRD Operational Expenses	\$6,250.00	\$2,451.00	39.22%	3.00%	Operating Expense	\$6,437.50	3.00
FIRE FACILITIES							
FIRE STATION #1							
51301 , #1 Facility Maint/Repairs/replacement	\$22,950.00	\$25,399.90	110.67%	3.00%	Operating Expense	\$34,795.32	51.61
51302 . #1 Utilities	\$23,415.00	\$17,140.09	73.20%	3.00%	Operating Expense	\$17,517.45	-25.19
51303 . #1 Consumables					Operating Expense	\$2,400.00	
FIRE STATION #2			Sector and the			Contraction of the second	
51310 . #2 Facility Maint/Repairs	\$14,650.00	\$5,564.78	37.98%		Operating Expense	\$18,850.00	28.67
51312 . #2 Utilities	\$18,915.00	\$12,427.93	65.70%	3.00%	Operating Expense	\$15,522.45	-17.94
51313. #2 Consumables					Operating Expense	\$2,400.00	
FIRE STATION #3	The second second	and the second se	and the second	the state of the s	and the second second	A CONTRACTOR OF A	
51320 . #3 Facility Maint/Repairs	\$0.00	\$0.00	N/A	3.00%	Operating Expense	\$0.00	N/
51322 . #3 Utilities	\$0.00	\$0.00	N/A	3.00%	Operating Expense	\$8,000.00	N/
51323 . #3 Consumables	+3100				Operating Expense	\$1,200.00	

ge >	
58%	
00%	
00%	Includes palomar tuition and reference books
50%	
N/A	
17%	was just uasi. Need sub categories for all grants and years of uasi
	These grants mirror the training expenses for the indicated years
22%	Includes: Service awards, bank fees, IT equipment, Office supplies, Broadband/telephone, copier lease, printing costs, crew scheduling software, dues and subscriptions, Target (vector) solutions, first arriving (\$1000/year),PC upgrades (\$6k)
0%	Any additional contingency costs for all areas, includes fire line me
20%	Advertising, FF Recruit & Physicals (excluding uniforms)
0%	Election services for new Directors on our fire board. Election fees
)5%	Lexipol, Acctg Audit, Legal, HR, RGM, palomar health for resp supervisory program (Includes \$18k for new strat plan) Add grant support from CPF. Minus \$10k extra for audit and \$25k for contract book keeper that pushed us over last year
	Cordico funded from wellness grant
6%	FAIRA Gen Liability, fasis
0%	
0%	per susan day email to Chief, may 3
0%	
0%	Public education, Safety products, hydrant maintenance, CERT, outreach programs, and POST recertification costs
_	
4.04	
1%	Includes modular buildings at st 1, this includes appliance repair/replacement, building repairs, septic, garage doors, etc. Anything nailed down, or is a 'durable' good. Replace 2 public chairs and 3 rolling chairs in st 1 (Capitalize station repairs/deferred maint? no)
9%	Electric, gas, water, but not phone/or internet. Estimate FY22 usage of electricity to be 45% of FY21 for both station 1 and station 2. Station 1 electricity was ~\$12k in FY 21
	TP, supplies other than station repairs (Get better numbers. Tom/s cc)
7%	Lazy-Boys: Buy 3 now, buy 2 next year - Office chairs \$850
4%	Station 2 electric was \$7200 for FY21
N/A	
N/A	Estimate, assuming 1/2 year of occupancy without solar
	Estimate, assuming 1/2 year of occupancy

APPROVED GL ACCOUNT - FY - 2021 -2022	FY 2021 Budget Amount	Actuals - through March 29, 2022	% against budget	Expected increase over FY2021 budget or projected actuals.	FY 2022-2023 Budget Entry Type	FY 2022-2023 Draft Budget	Percentage Change
OPERATIONS / FIRE APPARATUS			A CONTRACTOR	projected actuals.	PARTICIPACITY OF STREET	AND DESCRIPTION	
51400 . Operations expenses	\$98,800.00	\$101,987.93	103.23%	7.00%	Operating Expense	\$145,139.02	46.909
51402 . Fuel	\$50,000.00	\$30,350.08	60.70%	0.00%	Operating Expense	\$60,000.00	20.009
51510 Operations Programs	\$00,000.00	\$00,000.00	00.107	0.0070	Operating Expense	400,000.00	20.007
51511 Hose/Nozzles/littings/ladders					Operating Expense	\$9,010.00	
51512 Tools/minor equip/small engines					Operating Expense	\$26,866.00	
51513 BAs, fit testing, flow testing, compressor maintenance, air sampling	\$4,000.00	\$2,853.40	71.34%		Operating Expense	\$7,760.00	94.00%
51514 Rescue systems/equipment					Operating Expense		
51514.1 Rescue Equipment Grant (Was 51503 equipment grant)	\$10,500.00	\$0.00	0.00%	3.00%	Operating Expense	\$10,815.00	3.00%
51515 PPE/Uniforms						\$46,182.00	
51515.1 PPE Grant (Was 51502 SHSGP Grant PPE)	\$14,150.00	\$2,146.75	15.17%	3.00%	Grant Expense	\$14,150.00	0.00%
51515.2 PPE non-Grant					Operating Expense	\$32,032.00	
COMMUNICATIONS				R SALES			
51600 . North County Dispatch	\$135,000.00	\$117,381.03	86.95%		Operating Expense	\$154,293.00	14.29%
51601 . RCS Comunication Fees	\$12,400.00	\$18,956.00	152.87%	0.00%	Operating Expense	\$11,970.00	-3.47%
PARAMEDIC EMERGENCY SUPPLIES							
51700 . Medical Equipment & Supplies	\$19,000.00	\$7,170.04	37.74%	3.00%	Operating Expense	\$20,000.00	5.26%
PAYROLL-ADMINISTRATIVE							
60000 . Admin Payroll	\$347,490.00	\$238,787.00	68.72%		Operating Expense	\$507,421.20	4.40%
PAYROLL-OPERATIONAL PERSONNEL							
31000 . Operational Payroll	\$1,539,428.00	\$976,206.27	63.41%		Operating Expense	\$2,180,049.86	41.61%
55000 . CFAA Wages, Overtime / Expenditures	\$120,000.00	\$12,186,29	10.16%	3.00%		\$123,600.00	3.00%
55001 - SAFER grant FS 3 Payroll				_		\$424,047.75	-
8000 PAYROLL EXPENSES		State Street Street		NAMERICA			
6000		-\$818.53					
6001 . Taxes, FICA, SUTA, Unemployment	\$174,204.09	\$360,083.73	206.70%		Operating Expense	\$296,965.55	70.47%
6002 . FASIS Workers Comp Emp Asst	\$150,712.88	\$132,362.44	87.82%		Operating Expense	\$93,980.34	-37.64%
6003 . Payroll Service	\$9,800.00	\$3,715.40	37.91%	3.00%	Operating Expense	\$6,000.00	-38.78%
6005		\$102,882.76					
6006		\$7,928.00					

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ge P	
90%	Includes apparatus repairs, maintenance and all tools and supplies in station and on apparatus except what falls under the programs, does not include PPE or uniforms. includes tires, brakes, etc. Add \$4k for 4-gas monitors (critical, 2 recip saws (\$1000)
00%	Includes DEF, and small engine fuels and additives
	From blue folder
	From blue folder apparatus equipment. This is repair of tools such as chainsaws, circ saw, hand tools. Replacement of small ticket items like a shovel. Scott and Jim to rename these
00%	Was 51500 (add \$3640 from blue folder)
	Came from anncillary equip. purchase. Ropes, hardware, anchors, stokes
00%	County fire foundation grant for rescue equipment
	PPE/Uniforms from blue folder. \$25600 for PPE (critical need) and \$20582 for uniforms/tee shirts
00%	Expected grant income
29%	Base assessment \$142,000 + \$6293 medical + \$6000 GIS
17%	997.50/month knock fees
26%	Includes: Cardiac Monitor Calibration/Repairs, medications, durable medical supplies. Include 5 ipads at \$3040.Check if these actuals are correct, and can we purchase ipads today?
0.00/	
0%	\$507,421.20
1%	This includes expenses that balance the SAFER grant
	Unknown but will be an expense based on deployments
	target for year 1, station 3 starting in FY 23. 100% for all three years. This year, just expense 1/2 year of 3 captains, 3 engineers, and 3 FFs. \$2544286.50 for all three years, this is 1/2 of one years worth
7%	Imported from compensation spreadsheet
4%	Imported from compensation spreadsheet
8%	Updated price from Sandy on 5/5/2022
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APPROVED GL ACCOUNT - FY - 2021 -2022	FY 2021 Budget Amount	Actuals - through March 29, 2022	% against budget	Expected increase over FY2021 budget or projected actuals.	FY 2022-2023 Budget Entry Type	FY 2022-2023 Draft Budget	Percentage Change
CAPITAL PROJECTS				projected actuals.	CARLENG Sabered	In the second second	Land Street
70000 · Engine 163 & Equipment	\$125,000.00		0.00%			\$200,000.00	60.009
70001 - RCS NextGen Network Infrastructure	\$11,000.00		0.00%	0.00%	Capital Exp. (Mitigation)	\$10,290.00	-6.45%
						A 10 000 00	
70001.1 - RCS Nextgen 2021 reimbursement from mitigation					Capital Exp. (Mitigation)	\$10,290.00	
70001.2 - RCS Nextget 2021 reimbursement					Operating Revenue	\$10,290.00	
70002 · Type Three Engine						\$424,201.61	
70002.1 - Type 3 engine - Waldron Award					Grant Expense	\$380,000.00	
70002.2 - Type 3 engine - Mitigation funds					Capital Exp. (Mitigation)	\$44,201.61	
70003 - SCBA Purchase - Completed							
70004 - Fire Station Development Costs	\$486,000.00	\$384,682.20	79.15%			\$1,340,986.10	175.92%
70004.1 - Fire Station Development Costs - Waldron Award					Grant Expense	\$178,000.00	
70004.2 - Fire Station Development Costs - COVID-19 ARPA Funds					Grant Expense	\$179,000.00	
70004.3 - Fire Station Development Costs - Fire Foundation Award					Grant Expense	\$576,000.00	
70004.4 - Fire Station Development Costs - Neighborhood reinvestment grant					Grant Expense	\$57,986.10	
70004.5 - Fire Station Developments Costs - Fire Mitigation					Capital Exp. (Mitigation)	\$350,000.00	
70005 - New Station Consulting	\$90,000.00	\$19,305.00	21.45%	0.00%	Capital Exp. (Mitigation)	\$90,000.00	0.00%
70006 - Fire Hose	\$9,735.00	\$9,257.00	95.09%			\$12,000.00	
70006.1 - Fire Hose - Mitigation funds					Capital Exp. (Mitigation)	\$10,000.00	
70006.2 - Fire Hose - Op Expense					Operating Expense	\$2,000.00	
70007 - Fire Station Electrical Resiliancy Program - complete	\$236,288.00	\$153,880.00	65.12%			\$0.00	
70008 - MDC Replacement program - Complete	\$20,000.00	\$19,798.66	98.99%			\$0.00	
20009 - VHF Radio replacement					Capital Exp. (Mitigation)	\$81,400.00	
70010 - Cardiac Monitor Replacement	\$87,899.30	\$87,899.30	100.00%	0.00%		\$87,600.00	-0.34%
70010.1 - Cardiac Monitor Replacement - General fund expense				747 · 2	Operating Expense	\$13,500.00	MEC.
70010.2 - Cardiac Monitor Replacement - COVID-19 ARPA Funds					Grant Expense	\$33,600.00	-
70010.3 - Cardiac Monitor Replacement - Mitigation Funds				-	Capital Exp. (Mitigation)	\$40,500.00	
70011 - Workout gear - CPF wellness grant					Grant Expense	\$8,750.00	
GRAND TOTALS	\$4,119,949.27	\$3,014,488.90	73.17%	a the state of the		\$8,888,649.34	115.75%
FOTAL REVENUES & EXPENSES	\$8,253,375.96	\$7,112,086.48				\$16,281,128.12	97.27%
Operating Revenue						\$4,063,237.33	
Operating Expense						\$4,026,470.17	
Operating Surplus	3					\$36,767.16	
Grant Revenue						\$2,108,430.00	
Grant Expense						\$1,465,854.10	
Grant Surplus						\$642,575.90	
Mitigation Revenue						\$867,457.22	
Mitigation Expense (Capital Expenses)						\$636,681.61	
Mitigation Surplus						\$230,775.61	
iotal Revenue	\$4,133,426.69	\$4,009,698.28				\$7,039,124.55	
iotal Expense	\$4,119,949.27	\$3,102,388.20				\$6,129,005.88	
fotal Surplus (Deficit)	\$13,477.42	\$907,310.08	Contraction of the		Contraction of the second second	\$910,118.67	S. Aller

ge ,	
0%	This entire expense is moved to FY23. \$200k for equipment, total of \$792561.74 to be financed. First payment in FY 2023
5%	\$24.50 per radio per month (857.50 /month) - Review past payments, reimburse from mitigation (See below)
	These two lines are the reimbursement of operating expense from mitigation for the nextgen infrastructure upgrades of FY2021
	\$380k from Marie Waldron \$, \$44201.61 from mitigation Total 424201.61
	Completed
2%	Build phase of erikson hall contract (estimate)
_	\$502k out of \$680k went in fy21 for design portion of the contract, and workout gear
_	
0%	Biglone construction managing
	Was lockers. \$10000 mitigation, \$2k our share
	VHF radios from mitigation funds (american radio quote)
4%	Cardiac monitor replacement for this year. This is the second half. Mitigation funds \$81k, district funds \$27k. \$67200 from COVID funds \$175798.60 total
	- 4-
	may be purchasable in FY21
%	
1%	

# **TREASURER'S REPORT**

**BOARD OF DIRECTORS' PACKET** 

**VALLEY CENTER FIRE PROTECTION DISTRICT** 

05/11/22

Accrual Basis

# Valley Center Fire Protection District Profit & Loss Budget vs. Actual

July 2021 through April 2022

	Jul '21 - Apr 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income NON-OPERATING REVENUE				
30100 · Mitigation Fees Capital Expendi	682,702.91	224.735.00	457,967.91	303.8%
30120 · Mitigation Interest	3,978.75	5,000.00	-1,021.25	79.6%
Total NON-OPERATING REVENUE	686,681.66	229,735.00	456,946.66	298.9
OPERATING REVENUE				
30130 · CFD2008-1 Interest	1,562.14	1,250.00	312.14	125.0%
40150 · MISC INCOME	581.50	2 3 Aller 21 45		
49000 · NCD JPA Capital Equipment Reimb	15,915.21			
40000 · Benefit Fees/Standby (315001)	1,561,017.42	1,680,943.51	-119,926.09	92.9%
40100 · Taxes, Property (315000)	593,853.41	580.801.24	13,052,17	102.2%
40200 · CFD-2000-1 (315002)	284,912.10	300,304.69	-15.392.59	94.9%
40300 · CFD-2008-01 (315003)	165,998.70	151,289.05	14,709.65	109.7%
40400 · General Fund Interest	4.685.27	24,516.20	-19.830.93	19.1%
40500 · Mercy Transport Fees	19,650.00	42,000.00	-22,350.00	46.8%
40600 · First Responder Fees	15,998.66	15,260.00	738.66	104.8%
40700 · Community Development Fees	207,048.76	120,000.00	87,048.76	172.5%
40800 · Fire Prevention Inspection Fees	29,268.35	7,000.00	22,268.35	418.1%
40900 · CFAA Reimbursement	10,200.00	1,000.00	11,100.00	410.170
40901 · Payroll & Admin	0.00	145,000.00	-145,000.00	0.0%
40902 · Equipment	0.00	10.000.00	-10.000.00	0.0%
40900 · CFAA Reimbursement - Other	141,927.32	0.00	141,927.32	100.0%
Total 40900 · CFAA Reimbursement	141,927.32	155,000.00	-13,072.68	91.6%
41000 · Fixed Asset Disposal	0.00	15,000.00	-15,000.00	0.0%
42000 · Incident Cost Recovery-Fire USA	6,968.00	20,000.00	-13,032.00	34.8%
43000 · Training Reimb-Target & Palomar	21,255.00	22,889.00	-1,634.00	92.9%
44000 · Fire Foundation Fund	14,063,63	396,500.00	-382,436.37	3.5%
45000 · Fire Explorer Post Donations	10.059.37	500.00	9,559.37	2.011.9%
46000 · Applied UASI Grant Income	4.608.30	13,500.00	-8.891.70	34.1%
47000 · Applied SHSGP Grant Income	13.738.00	14,150.00	-412.00	97.1%
48000 · Applied Grant Income-Other	1,130,115.87	336,288.00	793,827.87	336.1%
OPERATING REVENUE - Other	0.00	230,985.00	-230,985.00	0.0%
Total OPERATING REVENUE	4,243,227.01	4,128,176.69	115,050.32	102.8
Total Income	4,929,908.67	4,357,911.69	571,996.98	113.1
Cost of Goods Sold 50001 · Cost of Goods Sold	0.00	20,000.00	-20,000.00	0.0
Total COGS	0.00	20,000.00	-20,000.00	0.0
Gross Profit	4,929,908.67	4,337,911.69	591,996.98	113.6
Expense				
TRAINING				
50000 · Explorer Post	3,579.03	500.00	3,079.03	715.8%
50100 · EMT & Paramedic License Renewal	3,776.00	4,500.00	-724.00	83.9%
50200 · Palomar College Tuition	2,328.37	7,850.00	-5,521.63	29.7%
50300 · Station & Apparatus References	0.00	2,500.00	-2,500.00	0.0%
50400 · Target Solutions	6,603.00	6,603.00	0.00	100.0%
50500 · Training & Expenses	19.543.89	20.300.00	-756.11	96.3%

05/11/22

Accrual Basis

# Valley Center Fire Protection District Profit & Loss Budget vs. Actual

July 2021 through April 2022

	Jul '21 - Apr 22	Budget	\$ Over Budget	% of Budget	
50600 · Training Expenses - UASI	5,073.29	4,800.00	273.29	105.7%	
Total TRAINING	40,903.58	47,053.00	-6,149.42		86.9%
OVERHEAD / ADMINISTRATIVE SERV					
51000 · Service Awards & Commendations	1,055.36	1,000.00	55.36	105.5%	
51001 · Contingencies & Misc.	4,032.19	10,000.00	-5,967.81	40.3%	
51002 · Advertis FF Recruit & Physicals	7,647.91	11,800.00	-4,152.09	64.8%	
51003 · Bank Fees / Interest Expense	409.53 2.530.40	1,500.00 2,500.00	-1,090.47 30.40	27.3% 101.2%	
51004 · IT Equipment & Software 51005 · Office & Computer Supplies	5,299.85	6,500.00	-1,200.15	81.5%	
51006 · Election/Annexation Service	3,293.63	10,000.00	-6,706.37	32.9%	
	24,268.87	43,300.00	-19,031.13		56.0%
CONTRACT SERVICES					
51100 · Broadband Services & Telephone	55,437,31	70.000.00	-14,562,69	79.2%	
51101 · Professional Services	61,700.67	39,460.00	22,240.67	156.4%	
51102 · Equipment Rental/Copier Lease	6,179.71	87,000.00	-80,820.29	7.1%	
51103 · Contract Labor	11,979.46	10,910.00	1,069.46	109.8%	
51104 · Printing, Repro&Digital Map Serv	16,547.00	13,000.00	3,547.00	127.3%	
51105 · Insurance	29,909.00	25,000.00	4,909.00	119.6%	
51106 · Crew Scheduling Services	1,492.20	4,500.00	-3,007.80	33.2%	
51107 · Trauma Intervention Program	2,340.00	2,340.00	0.00	100.0%	
51108 · Modular Buildings	9,156.56	8,300.00	856.56	110.3%	
51109 · Burn Inst/Youth Fire Prevent	0.00	642.00	-642.00 -991.10	0.0%	
51110 · MDC Equip Replacement-HP Lease	5,008.90	6,000.00		83.5%	
Total CONTRACT SERVICES	199,750.81	267,152.00	-67,401.19		74.8%
COMMUNITY RISK REDUCTION					
51200 · Public Education	2,331.60	5,250.00	-2,918.40	44.4%	
51201 · CERT	0.00	500.00	-500.00	0.0%	
51202 · Safety Prod/Fire Hydrant Maint	0.00	0.00	0.00	0.0%	
51203 · POST Recertification Materials	135.00	500.00	-365.00	27.0%	
Total COMMUNITY RISK REDUCTION	2,466.60	6,250.00	-3,783.40		39.5%
FIRE FACILITIES					
FIRE STATION #1	20,855.94	14.650.00	6.205.94	142.4%	
51301 · #1 Facility Maint/Repairs 51302 · #1 Utilities	18.492.44	23,415.00	-4.922.56	79.0%	
Total FIRE STATION #1	39.348.38	38.065.00	1.283.38	103.4%	
FIRE STATION #2					
51310 · #2 Facility Maint/Repairs	9.328.35	14,650.00	-5,321.65	63.7%	
51312 · #2 Utilities	13,158.75	18,915.00	-5,756.25	69.6%	
Total FIRE STATION #2	22,487.10	33,565.00	-11,077.90	67.0%	
Fire Station #3					
51320 · #3 Facility Maint/Repairs	0.00	0.00	0.00	0.0%	
51322 · #3 Utilities	0.00	0.00	0.00	0.0%	
Total Fire Station #3	0.00	0.00	0.00	0.0%	

05/11/22

Accrual Basis

# Valley Center Fire Protection District Profit & Loss Budget vs. Actual

July 2021 through April 2022

	Jul '21 - Apr 22	Budget	\$ Over Budget	% of Budget	
Total FIRE FACILITIES	61,835.48	71,630.00	-9,794.52	8	86.3%
FIRE APPARATUS 51400 · Ancillary Equip Ann Maintenance 51401 · Apparatus Shop Tools/Rpr Supp 51402 · Fuel	95,089.70 5,131.15 38.618.57	76,500.00 8,300.00 50,000.00	18,589.70 -3,168.85 -11,381.43	124.3% 61.8% 77.2%	
					~~ ~
Total FIRE APPARATUS	138,839.42	134,800.00	4,039.42	10	03.09
OPERATIONS 51500 · Breathing Air Equip Maintenance 51501 · Fireline Meals 51502 · SHSGP Grant PPE 51503 · Equipment Grant 51504 · Station Uniforms	3,582.28 0.00 2,146.75 0.00 20,614.94	4,000.00 3,000.00 14,150.00 10,500.00 14,000.00	-417.72 -3,000.00 -12,003.25 -10,500.00 6,614.94	89.6% 0.0% 15.2% 0.0% 147.2%	
Total OPERATIONS	26,343.97	45,650.00	-19,306.03		57.7
COMMUNICATIONS 51600 · North County Dispatch 51601 · RCS Comunication Fees	148,437.65 20,841.00	135,000.00 12,400.00	13,437.65 8,441.00	110.0% 168.1%	
Total COMMUNICATIONS	169,278.65	147,400.00	21,878.65	11	14.8
PARAMEDIC EMERGENCY SUPPLIES 51700 · Medical Equipment & Supplies 51701 · Cardiac Monitor Calibration/Rpr	10,714.17 0.00	15,000.00 4,000.00	-4,285.83 -4,000.00	71.4%	
Total PARAMEDIC EMERGENCY SUPPLIES	10,714.17	19,000.00	-8,285.83		56.4
MEMBERSHIPS & ASSOCIATIONS 51800 · Dues & Subscriptions	9,430.00	11,457.00	-2,027.00	82.3%	
Total MEMBERSHIPS & ASSOCIATIONS	9,430.00	11,457.00	-2,027.00		82.3
PAYROLL-ADMINISTRATIVE 60000 · Division Chief-Operations/Train 60100 · Division Chief-Emerg Services 60200 · Battalion Chief-Fire Marshal 60300 · Administrative Captain 60400 · Administrative Asst-Office Mgr. 60500 · Bookkeeper 60600 · Fire Chief	111,021.02 0.00 75,510.76 32,450.17 41,262.24 13,601.00 90,747.29	95,508.72 0.00 82,000.00 0.00 41,815.84 24,327.13 103,839.20	15,512.30 0.00 -6,489.24 32,450.17 -553.60 -10,726.13 -13,091.91	116.2% 0.0% 92.1% 100.0% 98.7% 55.9% 87.4%	
Total PAYROLL-ADMINISTRATIVE	364,592.48	347,490.89	17,101.59	10	04.9
PAYROLL - OPERATIONAL PERSONNEL 61000 - Fire Engineers 62000 - Reserve Firefighters (PT) 63000 - Firefighter-Paramedics 64000 - Fire Captains 65000 - CFAA Wages	396,262.69 0.00 573,462.06 528,843.87 30,193.33	412,111.00 261,360.00 274,569.00 591,388.00 120,000.00	-15,848.31 -261,360.00 298,893.06 -62,544.13 -89,806.67	96.2% 0.0% 208.9% 89.4% 25.2%	
Total PAYROLL - OPERATIONAL PERSONNEL	1,528,761.95	1,659,428.00	-130,666.05		92.1
66000 · PAYROLL EXPENSES 66008 · Employer Taxes-FICA,SUTA,FUTA 66001 · Employee Taxes, FICA,SUTA,SDI	147,779.46 -1,365.49	174,204.09	-175,569.58	-0.8%	

05/11/22

**Accrual Basis** 

Net Other Income

Net Income

### Valley Center Fire Protection District Profit & Loss Budget vs. Actual July 2021 through April 2022

	Jul '21 - Apr 22	Budget	\$ Over Budget	% of Budget
66002 · FASIS Workers Comp Emp Asst	175.050.44	150,712.88	24,337.56	116.1%
66003 · Payroll Service	4,420.00	9,800.00	-5,380.00	45.1%
66004 · Health Benefit Costs	59,928.49	33,524.00	26,404,49	178.8%
66000 · PAYROLL EXPENSES - Other	-619.32		D. NOV DEEX 201 CARD	
Total 66000 · PAYROLL EXPENSES	385,193.58	368,240.97	16,952.61	
Engines & Equipment				
70000 · Engine 163 & Equipment	0.00	125,000.00	-125,000.00	0.0%
70001 · RCS NextGen Network Infrastruct	0.00	11,000.00	-11,000.00	0.0%
70002 · RCS NextGen Radio Equipment	0.00	0.00	0.00	0.0%
70003 · SCBA Purchase	0.00	0.00	0.00	0.0%
70004 · Fire Station Development Costs	384,682.20	486,000.00	-101,317.80	79.2%
70005 · New Station Consulting	21,192.99	90,000.00	-68,807.01	23.5%
70006 · Fire Station PPE Lockers	9,257.00	9,735.00	-478.00	95.1%
70007 · Fire Station Electrical Resilia	153,880.00	236,288.00	-82,408.00	65.1%
70008 · MDC Replacement Program	17,476.17	20,000.00	-2,523.83	87.4%
Total Engines & Equipment	586,488.36	978,023.00	-391,534.64	
Total Expense	3,548,867.92	4,146,874.86	-598,006.94	
Net Ordinary Income	1,381,040.75	191,036.83	1,190,003.92	
Other Income/Expense Other Expense				
80000 · Suspense	-40,000.00			
Total Other Expense	-40,000.00			

0.00

191,036.83

40,000.00

1,421,040.75

104.6%

60.0%

85.6%

722.9%

100.0%

743.9%

40,000.00

1,230,003.92

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05/11/22

Accrual Basis

### Valley Center Fire Protection District **Profit & Loss** July 2021 through April 2022

	Jul '21 - Apr 22
Ordinary Income/Expense Income	
NON-OPERATING REVENUE	
30100 · Mitigation Fees Capital Expendi	682,702.91
30120 · Mitigation Interest	3,978.75
Total NON-OPERATING REVENUE	686,681.66
OPERATING REVENUE	
30130 · CFD2008-1 Interest	1,562.14
40150 · MISC INCOME	581.50
49000 · NCD JPA Capital Equipment Reimb	15,915.21
40000 · Benefit Fees/Standby (315001) 40100 · Taxes, Property (315000)	1,561,017.42 593,853.41
40200 · CFD-2000-1 (315002)	284,912.10
40300 · CFD-2008-01 (315003)	165,998.70
40400 · General Fund Interest	4,685.27
40500 · Mercy Transport Fees	19,650.00
40600 · First Responder Fees	15,998.66
40700 · Community Development Fees	207,048.76
40800 · Fire Prevention Inspection Fees	29,268.35
40900 · CFAA Reimbursement	141,927.32
42000 · Incident Cost Recovery-Fire USA	6,968.00
43000 · Training Reimb-Target & Palomar	21,255.00
44000 · Fire Foundation Fund	14,063.63
45000 · Fire Explorer Post Donations	10,059.37
46000 · Applied UASI Grant Income	4,608.30
47000 · Applied SHSGP Grant Income	13,738.00
48000 · Applied Grant Income-Other	1,130,115.87
	4,243,227.01
Total Income	4,929,908.67
Gross Profit	4,929,908.67
Expense TRAINING	
50000 · Explorer Post	3,579.03
50100 · EMT & Paramedic License Renewal	3,776.00
50200 · Palomar College Tuition	2,328.37
50400 · Target Solutions	6,603.00
50500 · Training & Expenses	19,543.89
50600 · Training Expenses - UASI	5,073.29
Total TRAINING	40,903.58
OVERHEAD / ADMINISTRATIVE SERV	• 50
51000 · Service Awards & Commendations	1,055.36
51001 · Contingencies & Misc.	4,032.19
51002 · Advertis FF Recruit & Physicals	7,647.91
51003 · Bank Fees / Interest Expense	409.53
51004 · IT Equipment & Software	2,530.40
51005 · Office & Computer Supplies	5,299.85
51006 · Election/Annexation Service	3,293.63
Total OVERHEAD / ADMINISTRATIVE SERV	24,268.87
CONTRACT SERVICES	
51100 · Broadband Services & Telephone	55,437.31
	61,700.67
51101 · Professional Services	0 470 74
51102 · Equipment Rental/Copier Lease	6,179.71
51102 · Equipment Rental/Copier Lease 51103 · Contract Labor	11,979.46
51102 · Equipment Rental/Copier Lease 51103 · Contract Labor 51104 · Printing,Repro&Digital Map Serv	11,979.46 16,547.00
51102 · Equipment Rental/Copier Lease 51103 · Contract Labor 51104 · Printing,Repro&Digital Map Serv 51105 · Insurance	11,979.46 16,547.00 29,909.00
51102 · Equipment Rental/Copier Lease 51103 · Contract Labor 51104 · Printing,Repro&Digital Map Serv 51105 · Insurance 51106 · Crew Scheduling Services	11,979.46 16,547.00 29,909.00 1,492.20
51102 · Equipment Rental/Copier Lease 51103 · Contract Labor 51104 · Printing,Repro&Digital Map Serv 51105 · Insurance	11,979.46 16,547.00 29,909.00

# Valley Center Fire Protection District Profit & Loss July 2021 through April 2022

	Jul '21 - Apr 22
51110 · MDC Equip Replacement-HP Lease	5,008.90
Total CONTRACT SERVICES	199,750.81
COMMUNITY RISK REDUCTION 51200 · Public Education 51203 · POST Recertification Materials	2,331.60 135.00
Total COMMUNITY RISK REDUCTION	2,466.60
FIRE FACILITIES FIRE STATION #1 51301 · #1 Facility Maint/Repairs 51302 · #1 Utilities	20,855.94 18,492.44
Total FIRE STATION #1	39,348.38
FIRE STATION #2 51310 · #2 Facility Maint/Repairs 51312 · #2 Utilities	9,328.35 13,158.75
Total FIRE STATION #2	22,487.10
Total FIRE FACILITIES	61,835.48
FIRE APPARATUS 51400 · Ancillary Equip Ann Maintenance 51401 · Apparatus Shop Tools/Rpr Supp 51402 · Fuel	95,089.70 5,131.15 38,618.57
Total FIRE APPARATUS	138,839.42
OPERATIONS 51500 · Breathing Air Equip Maintenance 51502 · SHSGP Grant PPE 51504 · Station Uniforms	3,582.28 2,146.75 20,614.94
Total OPERATIONS	26,343.97
COMMUNICATIONS 51600 · North County Dispatch 51601 · RCS Comunication Fees	148,437.65 20,841.00
Total COMMUNICATIONS	169,278.65
PARAMEDIC EMERGENCY SUPPLIES 51700 · Medical Equipment & Supplies	10,714.17
Total PARAMEDIC EMERGENCY SUPPLIES	10,714.17
MEMBERSHIPS & ASSOCIATIONS 51800 · Dues & Subscriptions	9,430.00
Total MEMBERSHIPS & ASSOCIATIONS	9,430.00
PAYROLL-ADMINISTRATIVE 60000 · Division Chief-Operations/Train 60200 · Battalion Chief-Fire Marshal 60300 · Administrative Captain 60400 · Administrative Asst-Office Mgr. 60500 · Bookkeeper 60600 · Fire Chief	111,021.02 75,510.76 32,450.17 41,262.24 13,601.00 90,747.29
Total PAYROLL-ADMINISTRATIVE	364,592.48
PAYROLL - OPERATIONAL PERSONNEL 61000 · Fire Engineers 63000 · Firefighter-Paramedics 64000 · Fire Captains	396,262.69 573,462.06 528,843.87
65000 - CFAA Wages	30,193.33

Accrual Basis

	Jul '21 - Apr 22
Total PAYROLL - OPERATIONAL PERSONNEL	1,528,761.95
66000 · PAYROLL EXPENSES 66008 · Employer Taxes-FICA,SUTA,FUTA 66001 · Employee Taxes, FICA,SUTA,SDI 66002 · FASIS Workers Comp Emp Asst 66003 · Payroll Service 66004 · Health Benefit Costs 66000 · PAYROLL EXPENSES - Other	147,779.46 -1,365.49 175,050.44 4,420.00 59,928.49 -619.32
Total 66000 · PAYROLL EXPENSES	385,193.58
Engines & Equipment 70004 · Fire Station Development Costs 70005 · New Station Consulting 70006 · Fire Station PPE Lockers 70007 · Fire Station Electrical Resilia 70008 · MDC Replacement Program	384,682.20 21,192.99 9,257.00 153,880.00 17,476.17
Total Engines & Equipment	586,488.36
Total Expense	3,548,867.92
Net Ordinary Income	1,381,040.75
Other Income/Expense Other Expense 80000 · Suspense	-40,000.00
Total Other Expense	-40,000.00
Net Other Income	40,000.00
Net Income	1,421,040.75

05/11/22 Accrual Basis

### Valley Center Fire Protection District Balance Sheet As of April 30, 2022

	Apr 30, 22
ASSETS	
Current Assets	
Checking/Savings	-97.94
11011 · Petty Cash 1101 · General Operating #4811	
1101 · General Operating #4611	35,182.80 15,353.62
1102 · Payron Acct #2271	2,150.00
11013 · Explorer #8469	14,275.09
	17,543.14
11015 · Training #7024 11016 · Grant Acct #7073	1,216,069.60
11010 · VCFPD Oracle Gen Fund - #47850	1,406,665,86
11022 · VCFPD Mitigation Fund - #47855	976,483.74
11022 · VCFPD Miligation Fund - #47855	477,814.83
Total Checking/Savings	4,161,440.74
Other Current Assets	
1310000 · Escrow Deposit	7,500.00
11200H · Accounts Receivable CFD08	1,041.15
11200D · Account Receivable Grant Fund	28,346.30
11200B · Accounts Receivable General	9,663.12
112008 · Account Receivable Mitigation	128,658.72
Total Other Current Assets	175,209.29
Total Current Assets	4,336,650.03
	4,000,000.00
Fixed Assets 1502100 · Engines and Vehicles	2,510,620.15
1500014 · Bidg Improvements	1,362,213.78
1501000 · Const in Progress	59,072.00
1503100 · Furniture & Equipment	1,744,128.04
15902 General Fixed Asset - Depreciat	-4,323,915.00
16000 · Land	151,600.00
Total Fixed Assets	1,503,718.97
TOTAL ASSETS	5,840,369.00
LIABILITIES & EQUITY Liabilities Current Liabilities	
Accounts Pavable	
20000 · Accounts Payable	83,557.61
Total Accounts Payable	83,557.61
	65,557.01
Credit Cards 8180 · 8180 CitiBank	1,607.64
9349 · 9349-VCFPD	1,458.28
Total Credit Cards	3,065.92
Other Current Liabilities	
20001 · Lease Liability 24000 · Payroll Liabilities	10,397.43
24700 · PTO & Sick Time Accrual Payable	102,772.73
23200 · Wages Payable	586.50
24100 · FF Assoc Dues& Cond Fee Payable	402.00
24100 · FF Assoc Duesa Cond Fee Payable 24200 · Child Support Payable	207.69
24200 · Cafe Health Payable	43,643.70
24500 · Cate Health Payable 24500 · 457 Payable	43,643.70 25.00
24500 · 457 Payroli Taxes Payable	706.32
Total 24000 · Payroll Liabilities	148,343.94
Total Other Current Liabilities	158,741.37
Total Current Liabilities	245,364.90

## Valley Center Fire Protection District Balance Sheet As of April 30, 2022

Apr 30, 22
245,364.90
322,094.53
1,503,718.97
2,289,279.59
58,870.26
1,421,040.75
5,595,004.10
5,840,369.00