

VALLEY CENTER FIRE PROTECTION DISTRICT



**BOARD OF DIRECTORS' REGULAR MEETING
VCMWD Board Room**

Thursday – January 18, 2024 at 6:00 p.m.

Valley Center Fire Protection District Board of Directors
REGULAR MEETING AGENDA
January 18, 2024 / 6:00 p.m.

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. PUBLIC COMMENT

Any member of the Public may speak on any matter that is not 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.

5. PROCLAMATIONS AND PRESENTATIONS

Presentation by Nigro & Nigro PC - Audit Report

6. 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 November 16, 2023

Standing Item – Review and Approve

B. Proposal to adopt Resolution NO 2024-01 (Villa Sierra), Resolution NO 2024-02 (West Lilac), Resolution NO 2024-03 (Airflight) and Resolution NO. 2024-04 (Cool Valley) on Intention to Annex Territory to CFD 2008-1.

Review and Approve

7. 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

8. OLD BUSINESS

None

9. NEW BUSINESS

A. Approve 2022-2023 Financial Audit Report by Nigro & Nigro.

10. TREASURER'S REPORT

Review of Fiscal Recap for November and December 2023.

11. CLOSED SESSION

Personnel Matters

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.*

12. ANNOUNCEMENT OF CLOSED SESSION ACTIONS

13. BOARD OF DIRECTORS COMMENTS

14. 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 – February 15, 2024

PROCLAMATIONS AND PRESENTATIONS

BOARD OF DIRECTORS' PACKET

VALLEY CENTER FIRE PROTECTION DISTRICT

Revenues & Expenses	2023	2022	Variance
Program Revenues:			
Parcel Tax	\$ 1,845,007	\$ 1,687,974	\$ 157,033
Property Assessment	744,073	478,835	265,238
Fire Prevention – Plan Check & Inspect	106,972	271,768	(164,796)
Advanced Life Support - First Respond	31,054	56,799	(25,745)
Reimbursements	69,107	179,098	(109,991)
Mitigation Fees	237,949	737,617	(499,668)
Operating and Capital Grants	670,697	213,725	456,972
General Revenues:			79,043
Property Taxes - 20.1%	769,060	640,136	128,924
Investment Earnings	64,415	(54,265)	118,680
Other Revenues	47,100	23,771	23,329
Total Revenues	4,585,434	4,235,458	349,976
Expenses:			
Salaries & Wages	2,603,786	2,406,481	197,305
Employee Benefits	145,411	188,947	(43,536)
Insurance	34,236	29,909	4,327
Materials & Services	887,817	876,411	11,406
Depreciation Expense	315,767	235,707	80,060
Amortization Expense	11,474	2,416	9,058
Interest Expense	21,569	-	21,569
Total Expenses	4,020,060	3,739,871	280,189
Change in Revenues & Expenses	\$ 565,374	\$ 495,587	\$ 69,787
Capital Outlay:			
Capital Asset Additions	\$ (1,531,328)	\$ (678,598)	\$ (852,730)
Depreciation Expense	315,767	235,707	80,060
Change in Capital Expense	(1,215,561)	(442,891)	(772,670)
Debt Service:			
Principal Issued	\$ 592,562	\$ -	\$ 592,562
Principal Paid	(80,234)	-	(80,234)
Change in Debt Service	\$ 512,328	-	512,328
Cash & Investments	\$ 3,038,421	\$ 3,736,511	\$ (698,090)
Quick Summary:			
Change in Revenues & Expenses	\$ 565,374		
Change in Capital Expense	(1,215,561)	Use of Cash	
Debt Service - Principal Payments	(80,234)	Use of Cash	
Change in Cash & Investments	\$ (730,421)	Approximately	\$ (32,331)
Investment Earnings to Portfolio	1.90%		

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
November 16, 2023 / 6:00 p.m.**

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

1. Call to Order at 6:01 p.m.
2. Roll Call:
 - Mike O'Connor – Present
 - Gina Roberts – Present
 - Phil Bell – Present
 - Steve Hutchison – Present
 - Robb Rattray - Present
3. Pledge of Allegiance – led by Chief Duncan
4. Public Comment – None
5. Proclamations and Presentations – None
6. Consent Calendar – The consent calendar, containing the minutes from the Regular Meeting October 19, 2023, after motion made and seconded, was unanimously approved by the Directors.
7. Staff Reports
 - A. Fire Chief's Report – Chief Duncan presented the month's activities in Chief Napier's absence.
 - B. Operations Division Report – was also presented by Chief Duncan.
 - C. Fire Station Project Monthly Update – In the Board Packet.
 - D. Community Risk Reduction Division Report – Chief Davidson presented his report.
 - E. Valley Center Firefighters Association Report – None
8. Old Business
 - None

9. New Business

A Public Hearing was held on Petition(s) for Annexation of Territory to CFD 2008-01 and related matters. After the hearing and motion made and seconded, the proposal to adopt Resolution NO 2023-3031 (Pauma Heights), Resolution NO. 2023-32 (Cool Valley Ranch), Resolution NO. 2023-33 (Viking View), Resolution NO. 2023-34 (Rays Way), Resolution NO. 2023-35 (Chapparal Terrace) and Resolution 2023-30 (McNally), was unanimously approved.

10. Treasurers Report – Director O'Connor presented the Treasurer's Report. There were no questions. After motion made and seconded, the Treasurer's Report was unanimously approved by the Board.

11. Closed Session – The Closed Session to discuss Personnel Matters was tabled until the December Meeting.

12. Board of Directors Comments

Director Rattray is in awe of the staff and the education put out to our Community and really appreciates it. Thank you to all the guys and gals in our department.

Director Hutchison's continuing appreciation for everything continues. He was impressed with the traffic control tonight when he passed the incident that was causing delays.

Director Roberts echoed Director Hutchison's comments, it was a well-run incident. The road opened up as soon as they were able. It was heart warming that they were helping her get to the meeting on time.

Director O'Connor wished the guys a happy Thanksgiving, keep up the good work. Happy Thanksgiving to everybody.

Director Bell reminded the Board about the Christmas party and hoped there will be a good representation from the Board.

Adjournment – 6:44 p.m.

Regina Roberts, Secretary

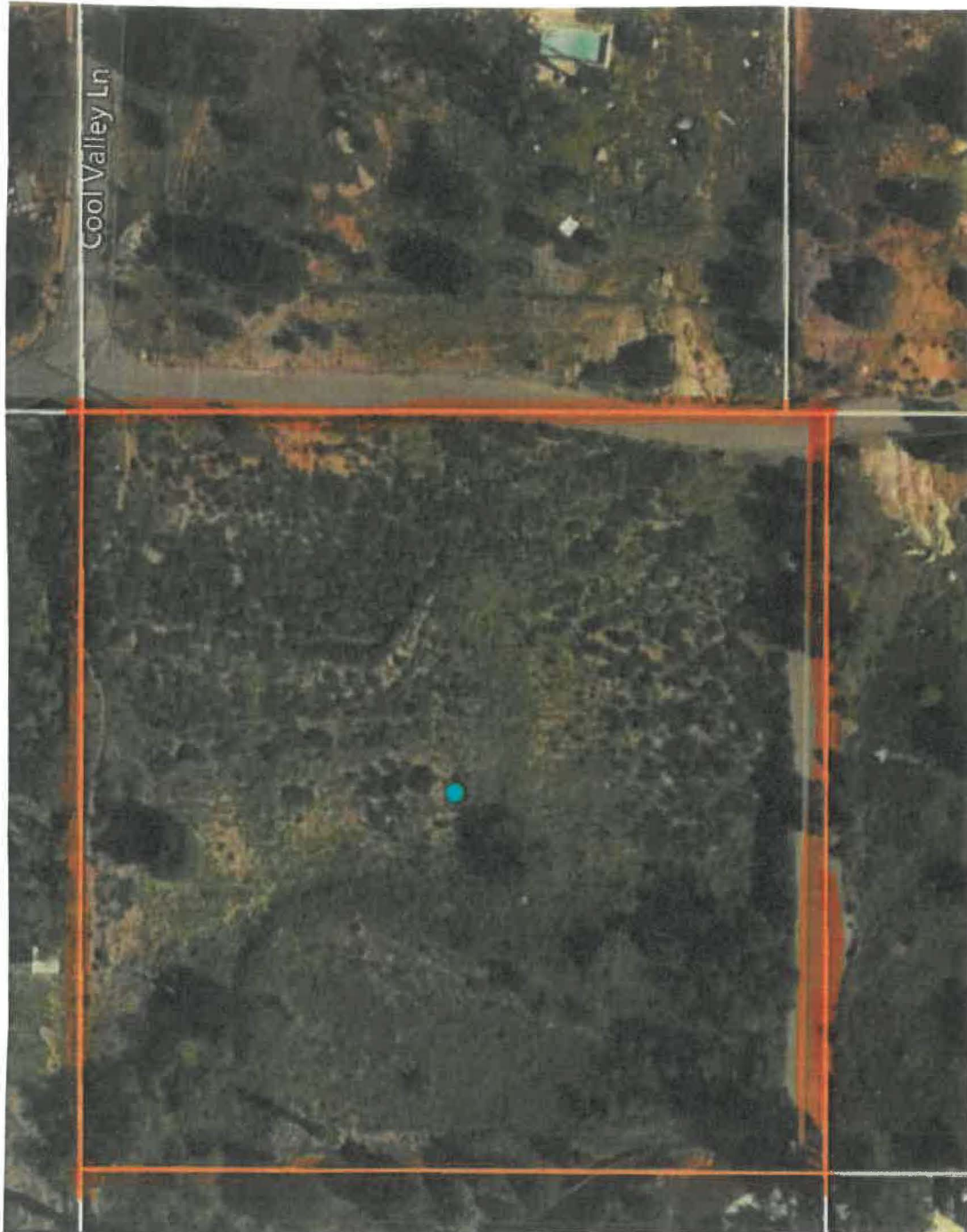
NEXT REGULAR MEETING: December 21, 2023

RESOLUTION 2024-01

CFD 2008-1 – ANNEXATION

VILLA SIERRA

133-391-18-00



RESOLUTION NO. 2024-01
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 amended (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 CFD, and

WHEREAS, the petition dated November 27, 2023 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 February 15, 2024, 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 necessity 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 18th day of January, 2024 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

ATTEST:

President, Board of Directors

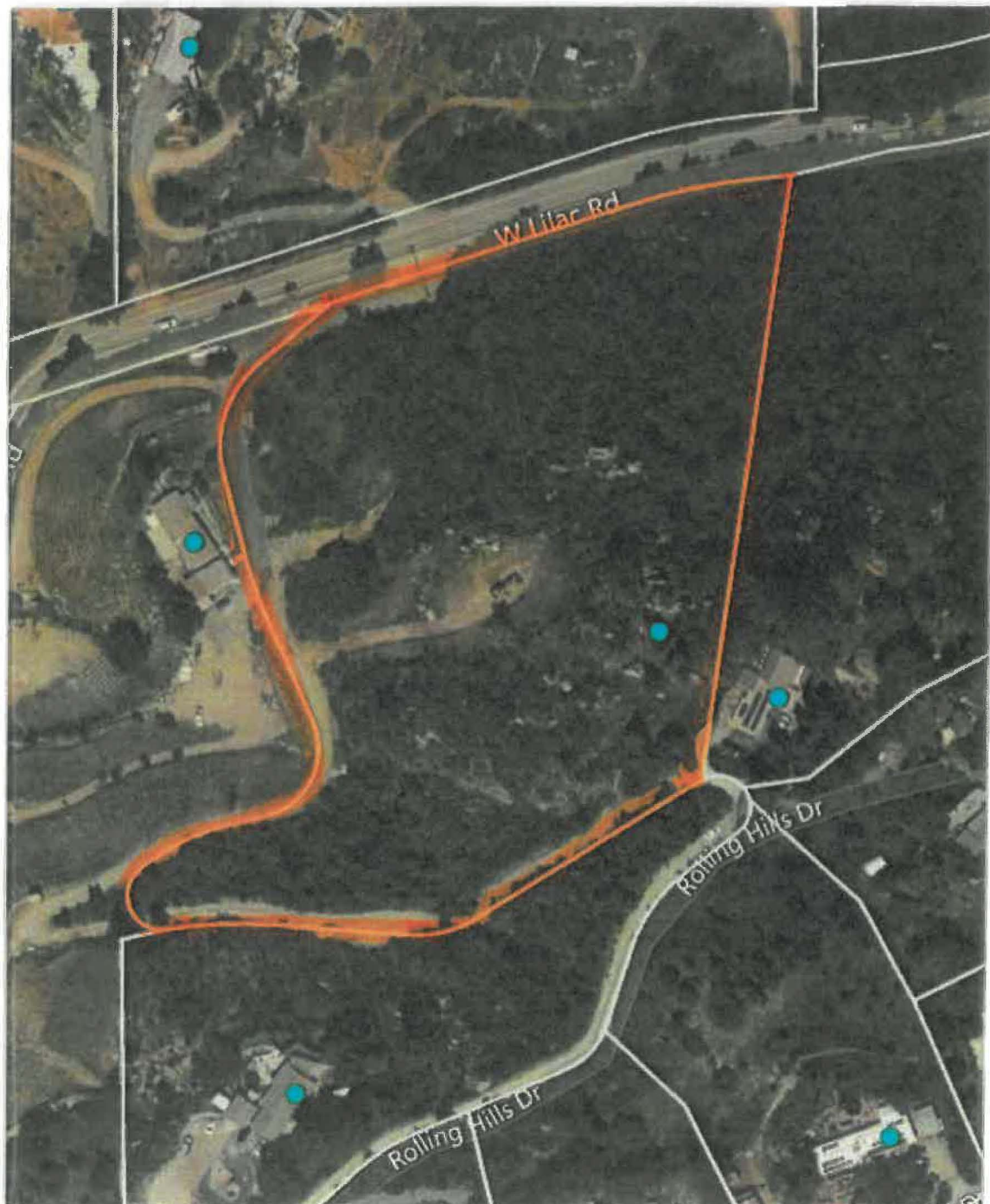
Secretary, Board of Directors

RESOLUTION 2024-02

CFD 2008-1 – ANNEXATION

WEST LILAC

129-170-58-00



RESOLUTION NO. 2024-02
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 amended (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 CFD, and

WHEREAS, the petition dated December 14, 2023 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 February 15, 2024, 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 necessity 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 18th day of January, 2024 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

ATTEST:

President, Board of Directors

Secretary, Board of Directors

RESOLUTION 2024-03

CFD 2008-1 – ANNEXATION

AIRFLIGHT

129-292-48-00



RESOLUTION NO. 2024-03
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 amended (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 CFD, and

WHEREAS, the petition dated November 30, 2023 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 February 15, 2024, 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 necessity 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 18th day of January, 2024 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

ATTEST:

President, Board of Directors

Secretary, Board of Directors

RESOLUTION 2024-04

CFD 2008-1 – ANNEXATION

COOL VALLEY

133-203-14-00



RESOLUTION NO. 2024-04
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 amended (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 CFD, and

WHEREAS, the petition dated January 10, 2024 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 February 15, 2024, 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 necessity 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 18th day of January, 2024 by the following vote:

Ayes:

Noes:

Absent:

Abstain:

ATTEST:

President, Board of Directors

Secretary, Board of Directors

STAFF REPORTS

BOARD OF DIRECTORS' PACKET
VALLEY CENTER FIRE PROTECTION DISTRICT



VALLEY CENTER FIRE PROTECTION DISTRICT

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



December 21, 2023

Fire Chief's Report Valley Center Fire Protection District Board

1. The Valley Center Fire Department had slower than usual month with Emergency Incidents.
2. ALS Program: Blood Born Pathogen Training
3. Operational Area Update: OES Strike Team Rotations
4. Local and Regional Training: Rope Rescue Systems and Vehicle Over the Side Procedures
5. Cal Fire Valley Center Battalion: Station 71 is at full staffing levels: 2, Type 3's with 3/0 staffing.
6. Law Enforcement / Fire /Tribal Interagency Operations: Ambulance MOA
7. Fire Station Projects: Station 1 and Station 2 Remodel Plans have been approved. Station 3 design plan (new version) is still in review.

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

VCFPD OPERATIONAL REPORT: November, 2023

Monthly Incident Data:

	VCFPD Station 1 E161	VCFPD Station 2 E162	VCFPD Station 2 OES WT62 OES E370	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	102	46	1	80	10	3	42	40	186	0:02:15	0:10:04	0:12:12
FEB	86	44	0	64	6	2	33	29	162	0:2:12	0:10:16	0:11:58
MAR	110	58	0	72	5	2	42	39	192	0:2:16	0:10:58	0:12:25
APR	123	47	0	74	4	2	44	32	208	0:2:11	0:11:32	0:12:54
MAY	106	52	0	68	10	3	38	35	187	0:2:00	0:10:56	0:12:47
JUN	115	54	0	69	10	2	38	35	194	0:2:13	0:13:22	0:15:03
JUL	105	67	1	76	8	2	53	42	199	0:2:24	0:14:43	0:16:46
AUG	118	52	0	80	10	1	70	31	199	0:2:36	0:12:01	0:13:50
SEP	99	42	2	69	6	3	42	43	181	0:2:19	0:13:48	0:15:20
OCT	102	43	0	77	4	0	58	33	173	0:2:41	0:13:54	0:15:07
NOV	100	32	0	49	7	1	30	25	156	0:2:13	0:12:48	0:14:24
DEC												
November 2022	115	56	0	89	7	3	58	32	215	0:2:22	0:13:44	0:15:19
2022 Year End Total	1323	664	10	927	116	31	560	364	2293	0:2:22	0:13:53	0:15:19
2023 Year to Date	1200	548	3	794	83	21	490	384	2037	0:2:36	0:13:54	0:15:20
2023 YTD % Change												
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			
2023 Monthly Total	156	24	8	2	0	15.38%	5.13%	1.28%	0%			
2023 Ambulance Responses Monthly	Medic 11	Medic 71	Medic 256	Medic 151	Rincon Fire Rescue Ambulance 181	North Zone Rescue Ambulance 132,114,143	Mercy Air	Total Unit Responses	Total Unit Transports	90 th Percentile Turnout	90 th Percentile Travel	90 th Percentile Response
Ambulance Transports	11	56	6	0	0	1	0	126	74	0:3:23	0:21:13	0:21:53

Firefighters in the program: 35

- Firefighter Driver Operators: 1
- Firefighter Paramedics: 15
- Firefighter EMTs: 21
- Fire Explorers: 10

Apparatus and Equipment:

Station 1:

- E-161 - In Shop Warranty Work
- C-1601 - In Service
- C-1602 - In Service
- P-1603 - In Service

CP-1616 - In Service
E169 – In Service for E161
C-1604 – In Reserve
BR161 – In Service/Cross Staffed

Station 2:

- E-162 – In Service
- S-162 – In Service

E-168 – In Reserve
OES E370 – In Service/Cross Staffed

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

Special Training and Future Community Events:

- Annual All Hands Meeting, Team Photo and Lunch: February 6, 2024: Fire Station 1, 0830 to 1230
- Mobility Meeting to discuss the Valley Center Corridor project: February 12, 2024 6pm, Adams Park
- Planning Group Evacuation Sub-Committee Quarterly Meeting: February 22, 2024 at 6:30pm
- Irish Stew Cook-off: Mar 14 2024, 05:15pm, St. Stephen Church
- Valley Center Rodeo
- Western Days Parade and Festival

Legislative / Political Updates:

None

Grants/Awards FY-21-23:

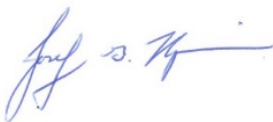
- AFG Prevention Grant Application FY2021: Awarded: Migrant Outreach Program
- Safer Grant Application FY2023: In Process
- AFG Grant Application FY2023: In Process
- Neighborhood Reinvestment Grant: In Process

Significant Incidents/Station Activities:

- Rescue Traffic Collision: Woods Valley Road and Valley Center Road
- Rescue Traffic Collision: Rollover: Valley Center Road Rincon Reservation
- Rescue Traffic Collision: 31762 Valley Center Road
- Vehicle vs Pedestrian: 14103 Kelowna Lane

Trauma Intervention Program (TIP):

- 5 TIP responses for the month of November, 2023 to Valley Center. TIP is responding directly to the scene or hospital as requested by our Fire Captains and the Sheriff's Department.



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



VALLEY CENTER FIRE PROTECTION DISTRICT

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



January 18, 2024

Fire Chief's Report Valley Center Fire Protection District Board

1. The Valley Center Fire Department had slower than usual month with Emergency Incidents.
2. ALS Program: Response Systems have stabilized with the New MOA
3. Operational Area Update: Preparing for Winter Weather
4. Local and Regional Training: Valley View Casino Walkthrough/Preplan
5. Cal Fire Valley Center Battalion: Station 71 is at full staffing levels: 2, Type 3's with 3/0 staffing and 1 Ambulance staffed by AMR employees.
6. Law Enforcement / Fire /Tribal Interagency Operations: Zone Haven Evacuation Updates
7. Fire Station Projects: Station 1 and Station 2 Remodel Plans have been approved. Station 3 design will go out to bid on 01/16/2024.

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

VCFPD OPERATIONAL REPORT: December, 2023

Monthly Incident Data:

	VCFPD Station 1 E161	VCFPD Station 2 E162	VCFPD Station 2 OES WT62 OES E370	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	102	46	1	80	10	3	42	40	186	0:02:15	0:10:04	0:12:12
FEB	86	44	0	64	6	2	33	29	162	0:2:12	0:10:16	0:11:58
MAR	110	58	0	72	5	2	42	39	192	0:2:16	0:10:58	0:12:25
APR	123	47	0	74	4	2	44	32	208	0:2:11	0:11:32	0:12:54
MAY	106	52	0	68	10	3	38	35	187	0:2:00	0:10:56	0:12:47
JUN	115	54	0	69	10	2	38	35	194	0:2:13	0:13:22	0:15:03
JUL	105	67	1	76	8	2	53	42	199	0:2:24	0:14:43	0:16:46
AUG	118	52	0	80	10	1	70	31	199	0:2:36	0:12:01	0:13:50
SEP	99	42	2	69	6	3	42	43	181	0:2:19	0:13:48	0:15:20
OCT	102	43	0	77	4	0	58	33	173	0:2:41	0:13:54	0:15:07
NOV	100	32	0	49	7	1	30	25	156	0:2:13	0:12:48	0:14:24
DEC	102	61	0	94	7	1	55	31	199	0:2:22	0:13:44	0:15:19
December 2022	105	48	0	69	8	1	38	21	175	0:2:15	0:11:32	0:13:23
2022 Year End Total	1323	664	10	927	116	31	560	364	2293	0:2:22	0:13:53	0:15:19
2023 Year to Date	1268	598	4	872	87	22	545	415	2236	0:2:34	0:13:53	0:15:19
2023 YTD % Change	-4%	-10%	-60%	-6%	-25%	-29%	-3%	14%	-2%	9%	0%	0%
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			
2023 Monthly Total	199	42	10	3	0	21.11%	5.03%	1.51%	0.00%			
2023 Ambulance Responses Monthly	Medic 11	Medic 256	Medic 71	Medic 151	Rincon Fire Rescue Ambulance 181	North Zone Rescue Ambulance 132,114,143	Mercy Air	Total Unit Responses	Total Unit Transports	90th Percentile Turnout	90th Percentile Travel	90th Percentile Response
Ambulance Transports	11	8	71	1	5	1	0	162	97	0:3:13	0:14:37	0:17:30

Firefighters in the program: 35

- Firefighter Driver Operators: 1
- Firefighter Paramedics: 15
- Firefighter EMTs: 21
- Fire Explorers: 10

Apparatus and Equipment:

Station 1:

- E-161 - In Service
- C-1601 - In Service
- C-1602 - In Service
- C-1603 – In Service

CP-1616 - In Service
E169 – In Reserve
C-1604 – In Reserve
BR161 – In Service/Cross Staffed

Station 2:

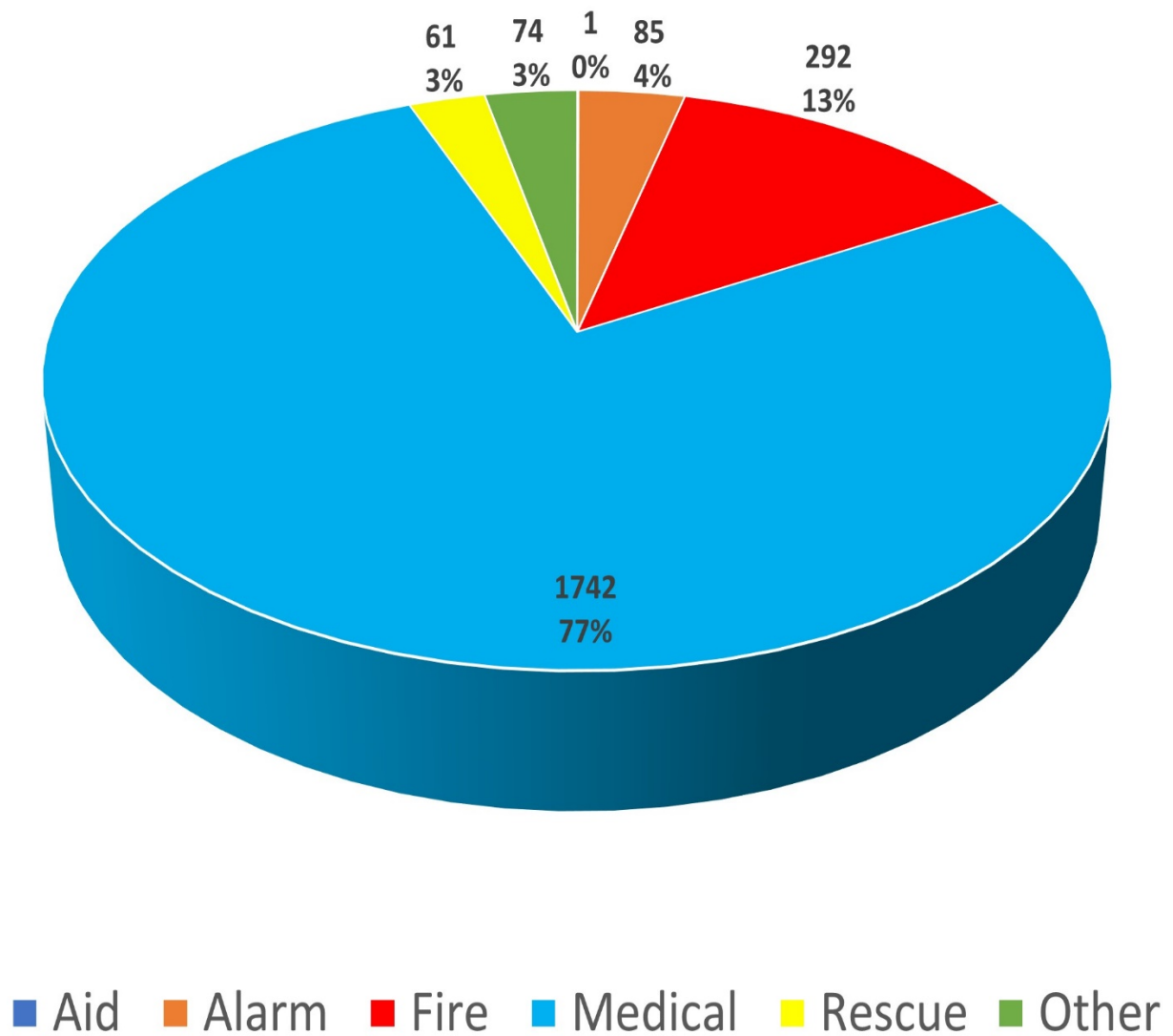
- E-162 – In Service
- S-162 – In Service

E-168 – In Reserve
OES E370 – In Service/Cross Staffed

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

2023 Valley Center Incidents by Category



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

Special Training and Future Community Events:

- Annual All Hands Meeting, Team Photo and Lunch: February 6, 2024: Fire Station 1, 0830 to 1230
- Chamber of Commerce Officer Installation Dinner: February 10, 2024 at Casino Pauma
- Mobility Meeting to discuss the Valley Center Corridor project: February 12, 2024 6pm, Adams Park
- Planning Group Evacuation Sub-Committee Quarterly Meeting: February 22, 2024 at 6:30pm
- Irish Stew Cook-off: March 14, 2024 at St. Stephen's
- Every 15 Minutes at VCHS: April 24 and April 25, 2024
- Valley Center Rodeo: Memorial Day Weekend: May 24, 25 and 26
- Western Days Parade and Festival: May 31 and June 1, 2024

Legislative / Political Updates:

None

Grants/Awards FY-21-23:

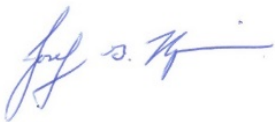
- AFG Prevention Grant Application FY2021: Awarded: Migrant Outreach Program
- Safer Grant Application FY2023: In Process
- AFG Grant Application FY2023: In Process
- Neighborhood Reinvestment Grant: In Process

Significant Incidents/Station Activities:

- Rescue Traffic Collision: 11745 Old Castle Road
- Rescue Traffic Collision: 29030 Lilac Road
- Vehicle vs Pedestrian: 16004 Vesper Road
- Animal Rescue / Dog Bite: 29234 Cole Grade Road
- Animal Rescue: Peacock, 14243 Cool Valley Road

Trauma Intervention Program (TIP):

- 3 TIP responses for the month of December, 2023 to Valley Center. TIP is responding directly to the scene or hospital as requested by our Fire Captains and the Sheriff's Department.



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: December 13, 2023
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

Temporary Fire Station No. 3

PBK resubmitted the Fire Station No. 3 plans to the County on Friday, June 23. The County provided the plan review comments for the resubmittal on August 8. The comments from the County on the resubmittal were relatively minor, but they indicated a permit would not be issued until the County Division reviewing the street improvement plans provides their clearance. Additional design work was necessary to fine tune the improvement plans for permitting.

The Board of Directors approved the Potential Change Order for the additional design work at their October 19, 2023, meeting. The additional design work includes: 1) revisions to the project driveway to reduce the construction cost, because the County plans to remove and replace the driveway improvements with their Cole Grade Road project; and, 2) revisions to move the project grading outside the potential 30-foot dedication area for Cole Grade Lane, to avoid conflicts when a site plan for the permanent fire station is processed.

The revised Improvement Plans were filed electronically with the County, for expedited review, on November 22. Initial comments, which required clarification, were received from the County's CIP group on December 6. A meeting was held with County staff on December 7, and the necessary clarifications were provided. The plans were also resubmitted to the Water District on November 22. The plans have been revised per County direction and work on the technical reports is underway. The technical reports are anticipated to take two weeks to complete. When the reports are complete, the reports and the revised Improvement Plans will be submitted to the County.

Once the plans are approved by the County, the project will be ready to bid. A 3-4 week bid period is anticipated. The team is anticipating bidding in January.

The County has approved a new Pre-Approval Request to allow ARPA funding to be reimbursed for design and permits for all three projects. The ARPA reimbursement request will be prepared when all the applicable expenses are compiled. This new approach to using the ARPA funding will allow the physical improvements to be done in the order originally anticipated, with Fire Station No. 3 being completed first, Fire Station No. 1 improvements to follow, and the final work to occur on Fire Station No. 2. The work on Fire Station Nos. 1 and 2 would be bid together, after the Fire Station No. 3 work is underway.

Agency clearances have been provided by the School District and the Water District. The plans for the septic system have been approved by the County Health Department. The plans for electric service have been approved by SDG&E.

Fire Station No. 1 and 2

The plans for Fire Station Nos. 1 and 2 were approved by the County. Erickson-Hall plans to wait to pull the building permits for Station Nos. 1 and 2, until the timing for approval of the plans for Station No. 3 is known, because the building permits will have a limited time that they are valid.

Next Steps

1. Complete technical reports
2. Officially resubmit Improvement Plans and technical reports



Community Risk Reduction Division - Fire Marshal's Report

November and December 2023

Significant Events since last report:

- Vegetation Management Program Progress
- Slowly finalizing Park Circle Seasons. Orchard Run InFill moving very slowly.
- ESS Seguro Project - Escondido
- CERT Report from Citizen Seaborne

2023 VCFPD Vegetation Management Program

Parcels Inspected

1.7k

DSpace Issues

83

Road/Driveway Clearance

Current Violations

404

223

Palm Trees

172

Rubbish

50

Knox

65

Inspection



Last update: 29 seconds ago

Letters Sent

529

Business of Prevention in November and December 2023

Item Name	Category	Total
2.1.1 New Residential or remodel Plan Review (Any type under 4000 sq ft, includes Inspections)	2. Residential New Construction	2
2.1.3 Residential Fire Sprinklers NFPA 13-D or NFPA 13-R (under 4000 sq ft Includes 2 inspections)	2. Residential New Construction	5
2.2.1 New Residential or remodel Plan Review (Any type 4000 sq ft and above, includes inspections)	2. Residential New Construction	1
2.3.1 Room Addition or < 50% w/o sprinklers plan review	2. Residential New Construction	1
2.3.10 CFD 2008-01 Recording Fee (1 APN)	2. Residential New Construction	1
2.3.2 Accessory Dwelling Unit Plan Review (Includes 2 inspections)	2. Residential New Construction	13
2.3.4 Barns & Outbuildings (500 Sq Ft and over and under 4,000 Sq Ft)	2. Residential New Construction	4
2.3.6 Minor Grading Plan (Including resubmittal)	2. Residential New Construction	1
3.1.6 Fire Alarm System (Includes one inspection)	3. Commercial New Construction	1
3.3.4 Minor Grading Plan (Including resubmittal)	3. Commercial New Construction	1
4.1.14 Service Availability Letter	4.1 Miscellaneous Fees	1
4.1.16 Other Services not listed (Per Hour)	4.1 Miscellaneous Fees	1
4.1.20 Stamp Transfer	4.1 Miscellaneous Fees	1
4.1.21 AB-38 Defensible Space Inspection	4.1 Miscellaneous Fees	5
4.2.26 Commercial High Hazard False Alarm	4.2 Miscellaneous Incident Cost Recovery Fees	1
AB-38 Defensible Space inspection	Misc Fees	1

VC CERT January 2024 Update

- VC CERT has been approved by San Diego County to be a host site for the 2024 Love Your Heart Campaign. This will be our second year as a host site. The event will be held, Saturday, February 17, 10:00 am - 1:00 pm. at the Valley Center library. We will again partner with VCFPD paramedics to staff and administer blood pressure screenings.
- We are planning FEMA approved CERT Basic Training academy for new and returning VC CERT members. Receiving amazing support from VCFPD engineers and Palomar CERT and San Diego CERT Program Managers. Class will be hybrid online and in-person training. Two days of lecture material will be self-paced study. Two days of in-person training scheduled for Saturday, May 11 and Saturday, May 18 from 8:00 am to 5:00 pm
- We have received the initial installment of \$10,000 of the Wellness Equity Program (WEP) grant. The \$25,000 grant has been increased to \$30,000. The additional \$5000 to cover cost of general liability insurance which is a requirement for the funding. Experiencing challenges obtaining coverage, but continuing to explore possibilities.
- In addition, we just learned that the time to spend the WEP grant has been compressed. All monies must be spent by 5/31/2024. Initial coordination with team members has begun to begin planning activities as we continue to obtain insurance coverage.
- VC CERT was featured in a video developed by Mental Health America of San Diego. The video was shared at the WEP Awards luncheon in December 2023, which was held to honor all recipients of the WEP award.

NEW BUSINESS

BOARD OF DIRECTORS' PACKET
VALLEY CENTER FIRE PROTECTION DISTRICT

**VALLEY CENTER
FIRE PROTECTION DISTRICT
FINANCIAL STATEMENTS
AND
INDEPENDENT AUDITORS' REPORT
For the Fiscal Year Ended
June 30, 2023
(With Comparative Amounts for June 30, 2022)**

NIGRO & NIGRO^{PC}

VALLEY CENTER FIRE PROTECTION DISTRICT

For the Fiscal Year Ended June 30, 2023

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Financial Section



INDEPENDENT AUDITORS' REPORT

Board of Directors
Valley Center Fire Protection District
Valley Center, California

Opinion

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Valley Center Fire Protection District as of and for the fiscal year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective information of Valley Center Fire Protection District, as of June 30, 2023, and the respective changes in financial position for the fiscal year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Change in Accounting Principle

As described in Notes 1 and 4 to the financial statements, as of July 1, 2022, the District adopted new accounting guidance, GASB Statement No. 87, *Leases*. Our opinion is not modified with respect to this matter.

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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, budgetary comparison information, schedule of proportionate share of the net pension liability, schedule of pension contributions, schedule of changes in the District's total OPEB liability and related ratios, and schedule of OPEB contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for

applied certain limited procedures to the required supplementary information in accordance with auditing

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.

Prior-Year Comparative Information

The financial statements include partial prior-year comparative information. Such information does not include sufficient detail to constitute a presentation in accordance with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the District's financial statements for the year ended June 30, 2022, from which such partial information was derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a separate report dated January 8, 2024, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Murrieta, California
January 8, 2024

VALLEY CENTER FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

Management's Discussion and Analysis (MD&A) offers readers of Valley Center Fire Protection District's (the District) financial statements a narrative overview of the District's financial activities for the fiscal year ended June 30, 2023. This MD&A presents financial highlights, an overview of the accompanying financial statements, an analysis of net position and results of operations, a current-to-prior year analysis, a discussion on restrictions, commitments and limitations, and a discussion of significant activity involving capital assets and long-term debt. Please read in conjunction with the financial statements, which follow this section.

FINANCIAL HIGHLIGHTS

- The District's net position increased 12.11% or \$565,374 from \$4,670,192 to \$5,235,566 as a result of this year's operations.
- Total revenues from all sources increased by 8.26%, or \$349,976 from \$4,235,458 to \$4,585,434, from the prior year, primarily due to an increase in operating and capital grant funding.
- Total expenses for the District's operations increased by 7.49% or \$280,189 from \$3,739,871 to \$4,020,060, from the prior year, primarily due to a \$169,502 increase in operations expense.
- The District purchased new capital assets during the year in the amount of \$1,531,328. Depreciation expense was \$315,767.

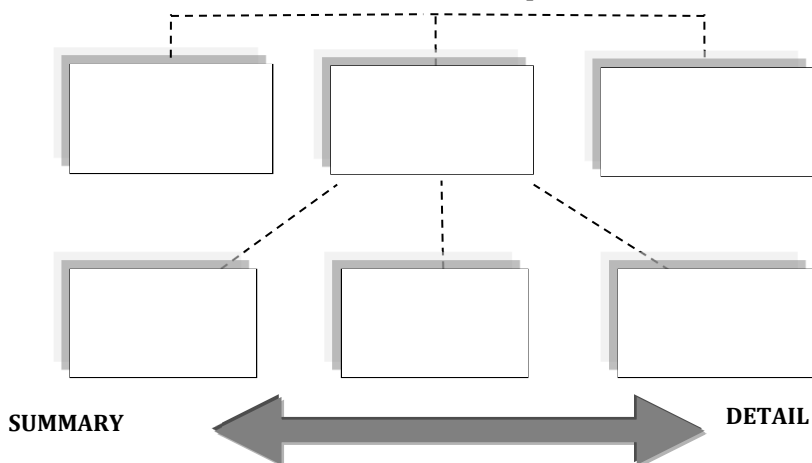
OVERVIEW OF THE FINANCIAL STATEMENTS

This annual report consists of three parts – management discussion and analysis (this section), the basic financial statements, and required supplementary information. The basic financial statements include two kinds of statements that present different views of the District:

- *District-wide financial statements* provide both short-term and long-term information about the District's overall financial status.
- *Fund financial statements* focus on individual parts of the District, reporting the District's operations in more detail than the District-wide statements.
 - The *governmental funds* statements tell how basic services were financed in the short term as well as what remains for future spending.

Figure A-1. Organization of Valley Center Fire Protection District's Annual Financial Report

The financial statements also include *notes* that explain some of the information in the statements and provide more detailed data. Figure A-1 shows how the various parts of this annual report are arranged and related to one another.



VALLEY CENTER FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

Figure A-2 summarizes the major features of the District's financial statements, including the portion of the District's activities they cover and the types of information they contain.

Figure A-2. Major Features of the District-Wide and Fund Financial Statements

Type of Statements	District-Wide	Governmental Funds
<i>Scope</i>	Entire District	The activities of the District that are not proprietary or fiduciary, such as fire and ambulance services
<i>Required financial statements</i>	<ul style="list-style-type: none"> • Statement of Net Position • Statement of Activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of Revenues, Expenditures & Changes in Fund Balances
<i>Accounting basis and measurement focus</i>	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus
<i>Type of asset/liability information</i>	All assets and liabilities, both financial and capital, short-term and long-term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included
<i>Type of inflow/outflow information</i>	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter

The remainder of this overview section of management's discussion and analysis highlights the structure and contents of each of the statements.

VALLEY CENTER FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

OVERVIEW OF THE FINANCIAL STATEMENTS (continued)

District-Wide Statements

The District-wide statements report information about the District as a whole using accounting methods similar to those used by private-sector companies. The Statement of Net Position includes all of the District's assets and liabilities. All of the current year's revenues and expenses are accounted for in the statement of activities regardless of when cash is received or paid.

The two District-wide statements report the District's net position and how it has changed. Net position – the difference between the District's assets and deferred outflows of resources and liabilities and deferred inflows of resources – is one way to measure the District's financial health, or *position*.

- Over time, increases and decreases in the District's net position are an indicator of whether its financial position is improving or deteriorating, respectively.
- To assess the overall health of the District, you need to consider additional nonfinancial factors such as changes in the District's property tax base and the condition of buildings and other facilities.
- In the District-wide financial statements, the District's activities are categorized as *Governmental Activities*. Most of the District's basic services are included here, such as fire protection, medical transport, and administration. Local property taxes finance most of these activities.

GOVERNMENTAL FUNDS FINANCIAL STATEMENTS

Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balance provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

VALLEY CENTER FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION

Analysis of Net Position

Table A-1: Condensed Statement of Net Position

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Change</u>
Assets:			
Current assets	\$ 2,202,215	\$ 2,629,149	\$ (426,934)
Non-current assets	926,142	1,143,984	(217,842)
Capital assets, net	<u>3,238,312</u>	<u>2,022,751</u>	<u>1,215,561</u>
Total assets	<u>6,366,669</u>	<u>5,795,884</u>	<u>570,785</u>
Liabilities:			
Current liabilities	656,559	1,102,362	(445,803)
Non-current liabilities	<u>474,544</u>	<u>23,330</u>	<u>451,214</u>
Total liabilities	<u>1,131,103</u>	<u>1,125,692</u>	<u>5,411</u>
Net position (Deficit):			
Net investment in capital assets	2,721,598	2,022,751	698,847
Restricted	926,142	1,132,510	(206,368)
Unrestricted (Deficit)	<u>1,587,826</u>	<u>1,514,931</u>	<u>72,895</u>
Total net position (deficit)	<u>\$ 5,235,566</u>	<u>\$ 4,670,192</u>	<u>\$ 565,374</u>

At the end of fiscal year 2023, the District shows a deficit balance in its unrestricted net position of 1,587,826.

Analysis of Revenues and Expenses

Table A-2: Condensed Statements of Activities

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Change</u>
Program revenues	\$ 3,704,859	\$ 3,625,816	\$ 79,043
Expenses	<u>(4,020,060)</u>	<u>(3,739,871)</u>	<u>(280,189)</u>
Net program expense	(315,201)	(114,055)	(201,146)
General revenues	<u>880,575</u>	<u>609,642</u>	<u>270,933</u>
Change in net position	565,374	495,587	69,787
Net position:			
Beginning of year	<u>4,670,192</u>	<u>4,174,605</u>	<u>495,587</u>
End of year	<u>\$ 5,235,566</u>	<u>\$ 4,670,192</u>	<u>\$ 565,374</u>

VALLEY CENTER FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

FINANCIAL ANALYSIS AND CONDENSED FINANCIAL INFORMATION (continued)

Analysis of Revenues and Expenses (continued)

The statement of activities shows how the government's net position changed during the fiscal year. In the case of the District, the operations of the District increased its net position by \$565,374.

Table A-3: Total Revenues

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Increase (Decrease)</u>
Program revenues:			
Charges for services	\$ 2,727,106	\$ 2,495,376	\$ 231,730
Reimbursements	69,107	179,098	(109,991)
Mitigation fees	237,949	737,617	(499,668)
Operating and capital grant funding	<u>670,697</u>	<u>213,725</u>	<u>456,972</u>
Total program revenues	<u>3,704,859</u>	<u>3,625,816</u>	<u>79,043</u>
General revenues:			
Property taxes	769,060	640,136	128,924
Other revenue	47,100	23,771	23,329
Investment earnings	<u>64,415</u>	<u>(54,265)</u>	<u>118,680</u>
Total general revenues	<u>880,575</u>	<u>609,642</u>	<u>270,933</u>
Total revenues	<u>\$ 4,585,434</u>	<u>\$ 4,235,458</u>	<u>\$ 349,976</u>

Total revenues from all sources increased by 8.26%, or \$349,976 from \$4,235,458 to \$4,585,434, from the prior year, primarily due to an increase in operating and capital grant funding.

Table A-4: Total Expenses

	<u>June 30, 2023</u>	<u>June 30, 2022</u>	<u>Increase (Decrease)</u>
Expenses:			
Operations	\$ 3,671,250	\$ 3,501,748	\$ 169,502
Depreciation expense	315,767	235,707	80,060
Amortization expense	11,474	2,416	9,058
Interest expense	<u>21,569</u>	<u>-</u>	<u>21,569</u>
Total expenses	<u>\$ 4,020,060</u>	<u>\$ 3,739,871</u>	<u>\$ 280,189</u>

Total expenses for the District's operations increased by 7.49% or \$280,189 from \$3,739,871 to \$4,020,060, from the prior year, primarily due to a \$169,502 increase in operations expense.

VALLEY CENTER FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

GOVERNMENTAL FUNDS FINANCIAL ANALYSIS

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

As of June 30, 2023, the District reported a total fund balance of \$2,586,846. An amount of \$1,059,483 constitutes the District's *unassigned fund balance*.

OPERATIONS FUND BUDGETARY HIGHLIGHTS

The final budgeted expenditures for the District's general fund at year-end were \$1,316,373 less than actual. Budgeted revenues were more than actual revenues by \$857,726. Actual revenues less expenses were over budget by \$458,647.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

By the end of fiscal year 2023, the District had invested \$3,238,312 in capital assets less accumulated depreciation, related to the purchase of equipment for use in fire protection. (More detailed information about capital assets can be found in Note 5 to the financial statements). Total depreciation expense for the year was \$315,767.

Table A-5: Capital Assets at Year End, Net of Depreciation

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Capital assets:		
Non-depreciable assets	\$ 1,072,166	\$ 784,583
Depreciable assets	7,004,019	5,794,772
Accumulated depreciation	<u>(4,837,873)</u>	<u>(4,556,604)</u>
Total capital assets, net	<u><u>\$ 3,238,312</u></u>	<u><u>\$ 2,022,751</u></u>

Long-Term Debt

At year-end the District had \$516,714 in outstanding long-term debt as shown in Table A-6. (More detailed information about the District's long-term liabilities is presented in Note 7 to the financial statements).

Table A-6: Outstanding Long-Term Debt at Year-End

	<u>June 30, 2023</u>	<u>June 30, 2022</u>
Long-term debt	<u><u>\$ 516,714</u></u>	<u><u>\$ -</u></u>

VALLEY CENTER FIRE PROTECTION DISTRICT
Management's Discussion and Analysis (Unaudited)
For the Fiscal Year Ended June 30, 2023

FACTORS AFFECTING CURRENT FINANCIAL POSITION

Management is unaware of any item that would affect the District's current financial position.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

The District's basic financial statements are designed to present users with a general overview of the District's finances and to demonstrate the District's accountability. If you have any questions about the report or need additional information, please contact the District's Fire Chief at the Valley Center Fire Protection District at 28234 Lilac Road, Valley Center, California 92082 or (760) 751-7600.

Basic Financial Statements

VALLEY CENTER FIRE PROTECTION DISTRICT
Statements of Net Position
June 30, 2023
(With Comparative Amounts as of June 30, 2022)

		Governmental Activities	
		2023	Restated 2022
<u>ASSETS</u>			
Current assets:			
Cash and investments (Note 2)	\$ 2,121,029	\$ 2,605,117	
Accrued interest receivable	13,647	573	
Property taxes and assessments receivable	52,105	12,059	
Other receivables	3,805	11,400	
Prepaid items	11,629	-	
Total current assets	2,202,215	2,629,149	
Non-current assets:			
Restricted – cash and investments (Note 2 and 3)	917,392	1,131,394	
Restricted – accrued interest receivable (Note 3)	8,750	1,116	
Right to use leased asset – being amortized, net (Note 4)	-	11,474	
Capital assets – not being depreciated (Note 5)	1,072,166	784,583	
Capital assets – being depreciated, net (Note 5)	2,166,146	1,238,168	
Total non-current assets	4,164,454	3,166,735	
Total assets	6,366,669	5,795,884	
<u>LIABILITIES</u>			
Current liabilities:			
Accounts payable and accrued expenses	117,592	146,690	
Lease payable	-	4,386	
Unearned revenue	423,919	927,955	
Long-term liabilities – due in one year:			
Compensated absences (Note 6)	36,439	23,331	
Long-term debt (Note 7)	78,609	-	
Total current liabilities	656,559	1,102,362	
Non-current liabilities:			
Long-term liabilities – due in more than one year:			
Compensated absences (Note 6)	36,439	23,330	
Long-term debt (Note 7)	438,105	-	
Total non-current liabilities	474,544	23,330	
Total liabilities	1,131,103	1,125,692	
<u>NET POSITION</u>			
Net investment in capital assets (Note 8)	2,721,598	2,022,751	
Restricted (Note 3)	926,142	1,132,510	
Unrestricted	1,587,826	1,514,931	
Total net position	\$ 5,235,566	\$ 4,670,192	

VALLEY CENTER FIRE PROTECTION DISTRICT*Statements of Activities**For the Fiscal Year Ended June 30, 2023**(With Comparative Amounts for the Fiscal Year Ended June 30, 2022)*

	Governmental Activities	
		Restated
	2023	2022
Expenses:		
Fire related services:		
Operations:		
Salaries and wages	\$ 2,603,786	\$ 2,406,481
Employee benefits	145,411	188,947
Insurance	34,236	29,909
Materials and services	887,817	876,411
Depreciation expense	315,767	235,707
Amortiation expense	11,474	2,416
Interest expense	21,569	-
Total expenses	4,020,060	3,739,871
Program revenues:		
Charges for services:		
Parcel tax	1,845,007	1,687,974
Property assessment	744,073	478,835
Fire prevention – plan check and inspections	106,972	271,768
Advanced life support – first responder fee	31,054	56,799
Reimbursements	69,107	179,098
Mitigation fees	237,949	737,617
Operating and capital grant funding	670,697	213,725
Total program revenues	3,704,859	3,625,816
Net program expense	(315,201)	(114,055)
General revenues:		
Property taxes	769,060	640,136
Other revenues	47,100	23,771
Investment earnings	64,415	(54,265)
Total general revenues	880,575	609,642
Change in net position	565,374	495,587
Net position:		
Beginning of year, as restated (Note 11)	4,670,192	4,174,605
End of year	<u>\$ 5,235,566</u>	<u>\$ 4,670,192</u>

VALLEY CENTER FIRE PROTECTION DISTRICT*Balance Sheet – Governmental Funds**June 30, 2023*

<u>ASSETS</u>	<u>General Fund</u>	<u>Fire Mitigation Fund</u>	<u>Total Governmental Funds</u>
Assets:			
Cash and investments	\$ 2,121,029	\$ 917,392	\$ 3,038,421
Accrued interest receivable	13,647	8,750	22,397
Property taxes receivable	52,105	-	52,105
Other receivables	3,805	-	3,805
Prepaid items	11,629	-	11,629
Total assets	\$ 2,202,215	\$ 926,142	\$ 3,128,357
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable and accrued expenses	\$ 117,592	\$ -	\$ 117,592
Unearned revenue	423,919	-	423,919
Total liabilities	541,511	-	541,511
Fund Balances: (Note 9)			
Non-spendable	11,629	-	11,629
Restricted	-	926,142	926,142
Assigned	589,592	-	589,592
Unassigned	1,059,483	-	1,059,483
Total fund balance	1,660,704	926,142	2,586,846
Total liabilities and fund balance	\$ 2,202,215	\$ 926,142	\$ 3,128,357

VALLEY CENTER FIRE PROTECTION DISTRICT

Reconciliation of the Governmental Funds Balance Sheet to the Statement of Net Position June 30, 2023

Fund Balances – Governmental Funds	<u>\$ 2,586,846</u>
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental activities are not current financial resources and, therefore, are not reported in the governmental funds balance sheet. However, the statement of net position includes those assets as capital assets.	3,238,312
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Long-term liabilities applicable to the District are not due and payable in the current period and accordingly are not reported as fund liabilities. All liabilities, both current and long-term, are reported in the statement of net position as follows:

Compensated absences	(72,878)
Long-term debt	(516,714)

Total adjustments	<u>2,648,720</u>
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Net Position of Governmental Activities	<u><u>\$ 5,235,566</u></u>
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VALLEY CENTER FIRE PROTECTION DISTRICT*Statement of Revenues, Expenditures, and Changes in Fund Balances – Governmental Funds
For the Fiscal Year Ended June 30, 2023*

	General Fund	Fire Mitigation Fund	Total Governmental Funds
REVENUES:			
Property taxes	\$ 769,060	\$ -	\$ 769,060
Parcel tax	1,845,007	-	1,845,007
Property assessment	744,073	-	744,073
Fire prevention – plan check and inspections	106,972	-	106,972
Advanced life support – first responder fee	31,054	-	31,054
Reimbursements	69,107	-	69,107
Mitigation fees	-	237,949	237,949
Operating and capital grant funding	670,697	-	670,697
Other revenues	47,100	-	47,100
Investment earnings	33,777	30,638	64,415
Total revenues	4,316,847	268,587	4,585,434
EXPENDITURES:			
Fire related services:			
Salaries and wages	2,577,569	-	2,577,569
Employee benefits	145,411	-	145,411
Insurance	34,236	-	34,236
Materials and services	887,817	-	887,817
Capital outlay	1,531,328	-	1,531,328
Debt service:			
Principal	80,234	-	80,234
Interest	21,569	-	21,569
Total expenditures	5,278,164	-	5,278,164
REVENUES OVER(UNDER) EXPENDITURES	(961,317)	268,587	(692,730)
OTHER FINANCING SOURCES(USES):			
Issuance of debt – Financing agreement (Note 7)	592,562	-	592,562
Transfer in/(out) (Note 10)	474,955	(474,955)	-
Total other financing sources(uses)	1,067,517	(474,955)	592,562
NET CHANGES IN FUND BALANCE	106,200	(206,368)	(100,168)
FUND BALANCE:			
Beginning of year, as restated (Note 11)	1,554,504	1,132,510	2,687,014
End of year	\$ 1,660,704	\$ 926,142	\$ 2,586,846

VALLEY CENTER FIRE PROTECTION DISTRICT

Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Statement of Activities For the Fiscal Year Ended June 30, 2023

Net Change in Fund Balances – Governmental Funds	<u>\$ (100,168)</u>
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Amounts reported for governmental activities in the statement of activities is different because:

Some expenses reported in the statement of activities do not require the use of current financial resources. Therefore, those expenses are not reported as expenditures in governmental funds as follows:

Change in compensated absences	(26,217)
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Governmental funds report capital outlay as expenditures. However, in the statement of activities the cost of those capitalized assets is allocated over their estimated useful lives as depreciation expense.

Capital outlay	1,531,328
Depreciation expense	(315,767)
Amortization expense	(11,474)

Principal repayment of long-term debt obligations are reported as expenditures in governmental funds. However, principal repayments reduce liabilities in the statement of net position and do not result in expenses in the statement of activities.

80,234

Proceeds from issuance of debt are reported as other financing sources in government funds and thus contribute to the change in fund balances. In the government-wide statements. However, issuance of debt increases long-term liabilities in the statement of net position and does not affect the statement of activities.

<u>(592,562)</u>

Total adjustments	<u>665,542</u>
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Change in Net Position of Governmental Activities	<u><u>\$ 565,374</u></u>
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VALLEY CENTER FIRE PROTECTION DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2023

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

A. Description of Organization

The Valley Center Fire Protection District (District) is a governmental organization formed by a majority vote of the people in 1982 with the primary purpose 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.

B. Reporting Entity

A reporting entity is comprised of the primary government, component units, and other organizations that are included to ensure the financial statements are not misleading. The primary government of the District consists of all funds, departments, and agencies that are not legally separate from the District.

Component units are legally separate organizations for which the District is financially accountable. Component units may also include organizations that are fiscally dependent on the District, in that the District approves their budget, the issuance of their debt or the levying of their taxes. In addition, component units are other legally separate organizations for which the District is not financially accountable but the nature and significance of the organization's relationship with the District is such that exclusion would cause the District's financial statements to be misleading or incomplete.

The District has identified no organizations that are required to be reported as component units.

C. Basis of Presentation, Basis of Accounting

1. Basis of Presentation

Government-Wide Financial Statements

The statement of net position and the statement of activities display information about the primary government (the District) and its component units. These statements include the financial activities of the overall government. Eliminations have been made to minimize the double-counting of internal activities. Governmental activities generally are financed through taxes, intergovernmental revenues, other nonexchange transactions, and charges for services.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the District's governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) charges paid by the recipients of goods or services offered by the programs and (b) 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, including all taxes, are presented as general revenues.

Major Governmental Funds

The District maintains the following major governmental funds:

General Fund: This fund is used to account for all financial resources of the District, except those required to be accounted for in another fund when necessary.

VALLEY CENTER FIRE PROTECTION DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2023

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation, Basis of Accounting (continued)

1. Basis of Presentation (continued)

Major Governmental Funds (continued)

Fire Mitigation Fund: This fund is used to account for fees collected from builders in the service area that are restricted for the purchase of new capital assets when those assets are needed due to population and infrastructure growth in the service area.

2. Measurement Focus, Basis of Accounting

Government-Wide Financial Statements

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Nonexchange transactions, in which the District gives (or receives) value without directly receiving (or giving) equal value in exchange, include property taxes, grants, entitlements, and donations. On an accrual basis, revenue from property taxes is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Governmental Fund Financial Statements

Governmental funds are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they have matured. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and financing from capital leases are reported as other financing sources.

3. Revenues - Exchange and Non-Exchange Transactions

Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the fiscal year in which the resources are measurable and become available. Available means that the resources will be collected within the current fiscal year. Generally, available is defined as collectible within 60 days.

Non-exchange transactions, in which the District receives value without directly giving equal value in return, include property taxes, certain grants, entitlements, and donations. Revenue from property taxes is recognized in the fiscal year in which the taxes are received. Revenue from certain grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied. Eligibility requirements include time and purpose requirements. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

VALLEY CENTER FIRE PROTECTION DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2023

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

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

1. Cash and Investments

The District considers all highly liquid investments with a maturity of three months or less, when purchased, to be cash equivalents. Cash deposits are reported at carrying amount, which reasonably estimates fair value.

Investments are reported at fair value except for short-term investments, which are reported at cost, which approximates fair value. Cash deposits are reported at carrying amount, which reasonably estimates fair value. Investments in governmental investment pools are reported at fair value based on the fair value per share of the pool's underlying portfolio.

In accordance with fair value measurements, the District categorizes its assets and liabilities measured at fair value into a three-level hierarchy based on the priority of the inputs to the valuation technique used to determine fair value. The fair value hierarchy gives the highest priority to quoted prices in active markets for identical assets or liabilities (Level 1) and the lowest priority to unobservable inputs (Level 3). If the inputs used in the determination of the fair value measurement fall within different levels of the hierarchy, the categorization is based on the lowest level input that is significant to the fair value measurement.

Financial assets and liabilities recorded on the balance sheet are categorized based on the inputs to the valuation techniques as follows:

Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical investments, such as stocks, corporate and government bonds. The District has the ability to access the holding and quoted prices as of the measurement date.

Level 2 – Inputs, other than quoted prices, that are observable for the asset or liability either directly or indirectly, including inputs from markets that are not considered to be active.

Level 3 – Inputs that are unobservable. Unobservable inputs reflect the District's own assumptions about the factors market participants would use in pricing an investment, and is based on the best information available in the circumstances.

VALLEY CENTER FIRE PROTECTION DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2023

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

2. Capital Assets

Capital assets are stated at cost or at their estimated fair value at date of donation. It is the District's policy to capitalize assets costing over \$5,000 and an estimated useful life of more than one year. The provision for depreciation is computed using the straight-line method over the estimated service lives of the capital assets. 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.

3. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until then.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period and will not be recognized as an inflow of resources (revenue) until that time.

4. Compensated Absences

Accumulated unpaid employee vacation benefits and sick leave are recognized as liabilities of the District. No employee may accumulate more annual leave hours than they would earn in a two-year period based on their own earnings rate. Employees earn with a maximum carryover of 1,040 hours.

5. Net Position

Net position is classified into three components: net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

Net investment in capital assets - This component of net position consists of capital assets, including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds are not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

Restricted - This component of net position consists of constraints placed on net position use through external constraints imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position - This component of net position consists of net position that does not meet the definition of "net investment in capital assets" or "restricted".

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

VALLEY CENTER FIRE PROTECTION DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2023

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Net Position (continued)

6. Fund Balances

The fund balance for governmental funds is reported in classifications based on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Non-spendable: Fund balance is reported as non-spendable when the resources cannot be spent because they are either in a non-spendable form or legally or contractually required to be maintained intact. Resources in non-spendable form include inventories and prepaid assets.

Restricted: Fund balance is reported as restricted when the constraints placed on the use of resources are either externally imposed by creditors, grantors, contributors, or laws and regulations of other governments; or imposed by law through constitutional provision or by enabling legislation.

Assigned: Resources that are constrained by the District's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as assigned fund balance. Intent may be expressed by either the Board, committees (such as budget or finance), or officials to which the Board has delegated authority.

Unassigned: Unassigned fund balance represents fund balance that has not been restricted, committed, or assigned and may be utilized by the District for any purpose. When expenditures are incurred, and both restricted and unrestricted resources are available, it is the District's policy to use restricted resources first, then unrestricted resources in the order of committed, assigned, and then unassigned, as they are needed.

7. Reclassifications

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

E. Use of Estimates

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

VALLEY CENTER FIRE PROTECTION DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2023

NOTE 1 – DESCRIPTION OF ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES (continued)

F. Property Taxes

The San Diego County Assessor's Office assesses all real and personal property within the County each year. The San Diego County Tax Collector's Office bills and collects the District's share of property taxes and voter-approved taxes. The San Diego County Auditor-Controller's Office remits current property tax collections to the District throughout the year. Property tax in California is levied in accordance with Article XIII A of the State Constitution at one percent (1%) of countywide assessed valuations.

Property taxes receivable at year-end are related to property taxes collected by San Diego County, which have not been credited to the District's cash balance as of June 30. The property tax calendar is as follows:

Lien date	March 1
Levy date	July 1
Due dates	November 1 and March 1
Collection dates	December 10 and November 10

Property taxes levied are recorded as revenue when received, in the fiscal year of levy, because of the adoption of the *alternate method of property tax distribution* known as the Teeter Plan, by the District and San Diego County. The Teeter Plan authorizes the County Auditor-Controller to allocate 100% of the secured property tax billed but not yet received or paid to the District. San Diego County remits tax proceeds to the District in installments during the fiscal year.

G. New Pronouncements – Governmental Accounting Standards Board (GASB)

During the fiscal year ended June 30, 2023, the District has implemented a new pronouncement as follows:

GASB Statement No. 87 – Leases

The objective of this Statement is to better meet the information needs of financial statement users by improving accounting and financial reporting for leases by governments. This Statement increases the usefulness of governments' financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. The requirements of this Statement were effective for reporting periods beginning after December 15, 2019. However, GASB Statement No. 95 postponed its effective date by 18 months due to the COVID-19 pandemic and its effect on the audit/accounting industry. The District adopted the Statement as of July 1, 2022.

VALLEY CENTER FIRE PROTECTION DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2023

NOTE 2 – CASH AND INVESTMENTS

Cash and investments at June 30, 2023, were categorized on the statement of net position as follows:

Description	Balance
Cash and investments	\$ 2,121,029
Restricted – cash and investments	917,392
Total cash and investments	<u>\$ 3,038,421</u>

Cash and investments at June 30, 2023, consisted of the following:

Description	Balance
Cash on hand	\$ 66
Demand deposits held with financial institutions	606,821
San Diego County Pooled Investment Fund (SDCPIF)	2,431,534
Total cash and investments	<u>\$ 3,038,421</u>

Demand Deposits with Financial Institutions

At June 30, 2023, the carrying amount of the District's demand deposits was \$606,821 and the financial institution's balance was \$616,298. The net difference represents outstanding checks, deposits-in-transit and/or other reconciling items between the financial institution's balance and the District's balance for each year.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. The District does not have a policy for custodial credit risk for deposits. Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation (FDIC) and are collateralized by the respective financial institutions. In addition, the *California Government Code* requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under State law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agencies. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits.

San Diego County Treasury Investment Pool (SDCTIP)

The District is a voluntary participant in the San Diego County Treasury Investment Pool (SDCTIP) pursuant to Government Code Section 53694. The cash flow needs of participants are monitored daily to ensure that sufficient liquidity is maintained to meet the needs of those participants. At the time deposits are made, the San Diego County Treasurer may require the depositing entity to provide annual cash flow projections or an anticipated withdrawal schedule for deposits in excess of \$1 million. Projections are performed no less than semi-annually. In accordance with Government Code Section 27136, all request for withdrawal of funds for the purpose of investing or depositing the funds elsewhere shall be evaluated to ensure the proposed withdrawal will not adversely affect the principal deposits of the other participants. Pool detail may be obtained from the Treasurer-Tax Collector – San Diego Administration Center – 1600 Pacific Hwy, Room 162 – San Diego, CA 92101 or the Treasurer and Tax Collector's office website at www.sdttc.com. As of June 30, 2023, the District had \$2,431,534 in the SDCTIP.

VALLEY CENTER FIRE PROTECTION DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2023

NOTE 3 – RESTRICTED ASSETS AND RESTRICTED NET POSITION

Restricted assets and restricted net position as of June 30, 2023, were categorized as follows:

<u>Description</u>	<u>Balance</u>
Restricted – cash and investments	\$ 917,392
Restricted – accrued interest receivable	8,750
Total restricted net position	<u>\$ 926,142</u>

Restricted assets and restricted net position as of June 30, 2023, were received from mitigation fees for capital expenditures.

NOTE 4– RIGHT-TO-USE LEASED ASSET AND RIGHT-TO-USE LEASE PAYABLE

Changed in right-to-use leased asset for fiscal year ending June 30, 2023 was as follows:

<u>Description</u>	<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2023</u>
Right-to-use leased asset:				
Computer equipment	\$ 16,909	\$ -	\$ (16,909)	\$ -
Accumulated amortization:				
Computer equipment	(5,435)	(11,474)	16,909	-
Total right-to-use leased asset, net	<u>\$ 11,474</u>	<u>\$ (11,474)</u>	<u>\$ -</u>	<u>\$ -</u>

Changes in right-to-use lease payable for fiscal year ending June 30, 2023 was as follows:

<u>Balance July 1, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance June 30, 2023</u>
\$ 4,386	\$ -	\$ (4,386)	\$ -

Computer Equipment

In 2020, the District acquired computer equipment using the proceeds of a lease from Hewlett-Packard Financial Services Company. The finance lease payable called 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 under finance lease had a cost of \$16,909. The District paid-off this lease in fiscal year ended June 30, 2023.

VALLEY CENTER FIRE PROTECTION DISTRICT*Notes to Financial Statements**For the Fiscal Year Ended June 30, 2023***NOTE 5- CAPITAL ASSETS**

Changes in capital assets for the year were as follows:

Description	Balance July 1, 2022	Additions/ Transfers	Deletions/ Transfers	Balance June 30, 2023
Non-depreciable capital assets:				
Land	\$ 481,600	\$ -	\$ -	\$ 481,600
Construction-in-progress	302,983	589,143	(301,560)	590,566
Total non-depreciable capital assets	784,583	589,143	(301,560)	1,072,166
Depreciable capital assets:				
Structures and improvements	1,362,213	301,560	-	1,663,773
Engines and vehicles	2,510,620	854,375	(12,399)	3,352,596
Furniture and equipment	1,921,939	87,810	(22,099)	1,987,650
Total depreciable capital assets	5,794,772	1,243,745	(34,498)	7,004,019
Accumulated depreciation:				
Structures and improvements	(1,191,990)	(46,743)	-	(1,238,733)
Engines and vehicles	(1,971,695)	(139,345)	12,399	(2,098,641)
Furniture and equipment	(1,392,919)	(129,679)	22,099	(1,500,499)
Total accumulated depreciation	(4,556,604)	(315,767)	34,498	(4,837,873)
Total depreciable capital assets, net	1,238,168	927,978	-	2,166,146
Total capital assets, net	\$ 2,022,751	\$ 1,517,121	\$ (301,560)	\$ 3,238,312

Depreciation expense for the year ended June 30, 2023 was \$315,767 and is not allocated to the various governmental functions or funds.

NOTE 6 - COMPENSATED ABSENCES

Changes to compensated absences balances for the year ended June 30, 2023, were as follows:

Balance July 1, 2022	Additions	Deletions	Balance June 30, 2023	Current Portion	Long-term Portion
\$ 46,661	\$ 88,112	\$ (61,895)	\$ 72,878	\$ 36,439	\$ 36,439

VALLEY CENTER FIRE PROTECTION DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2023

NOTE 7 – LONG-TERM DEBT

Changes in long-term debt were as follows:

Long-Term Debt	Balance July 1, 2022	Additions	Payments	Balance June 30, 2023	Current Portion	Long-term Portion
Financing agreement – Fire engine	\$ -	\$ 592,562	\$ (75,848)	\$ 516,714	\$ 78,609	\$ 438,105

Financing agreement – Fire engine

In fiscal year 2023, the District purchased a fire engine for \$792,562 with a loan payable of \$592,562 at a 3.64% interest rate per annum. Principal and interest payments are \$97,417 annually. The financing agreement is payable until May 2029. Future remaining payments are as follows:

Fiscal Year	Principal	Interest	Total
2024	78,609	18,808	97,417
2025	81,470	15,947	97,417
2026	84,436	12,981	97,417
2027	87,509	9,908	97,417
2028	90,694	6,723	97,417
2029	93,996	3,421	97,417
Total	516,714	\$ 67,788	\$ 584,502
Current	(78,609)		
Long-term	\$ 438,105		

NOTE 8 – NET INVESTMENT IN CAPITAL ASSETS

At June 30, 2023, the net investment in capital assets was calculated as follows:

Description	Balance
Capital assets – not being depreciated	\$ 1,072,166
Capital assets – being depreciated, net	2,166,146
Long-term debt – current portion	(78,609)
Long-term debt – noncurrent portion	(438,105)
Total net investment in capital assets	\$ 2,721,598

VALLEY CENTER FIRE PROTECTION DISTRICT*Notes to Financial Statements**For the Fiscal Year Ended June 30, 2023*

NOTE 9 – FUND BALANCES

At June 30, 2023, fund balances of the District's governmental funds were classified as follows:

<u>Description</u>	<u>General Fund</u>	<u>Fire Mitigation Fund</u>	<u>Total</u>
Non-spendable:			
Prepaid items	\$ 11,629	\$ -	\$ 11,629
Restricted:			
Mitigation fees	-	926,142	926,142
Assigned:			
Compensated absences	72,878	-	72,878
Long-term debt repayment	516,714	-	516,714
Total assigned	<u>589,592</u>	<u>-</u>	<u>589,592</u>
Unassigned	<u>1,059,483</u>	<u>-</u>	<u>1,059,483</u>
Total fund balances	<u>\$ 1,660,704</u>	<u>\$ 926,142</u>	<u>\$ 2,586,846</u>

NOTE 10 – INTERFUND TRANSFERS

At June 30, 2023 interfund transfers of the District's governmental funds were made as follows:

<u>Transfer To</u>	<u>Transfer From</u>	<u>Balance</u>	<u>Purpose</u>
General Fund	Mitigation Fund	\$ 474,955	Capital outlay funding
	Total	<u>\$ 474,955</u>	

VALLEY CENTER FIRE PROTECTION DISTRICT*Notes to Financial Statements**For the Fiscal Year Ended June 30, 2023*

NOTE 11 – PRIOR PERIOD ADJUSTMENTS

Beginning net position as of July 1, 2022 was restated by \$903,071.

<u>Description</u>	<u>Amount</u>
Net position:	
Beginning of year, as previously stated	<u>\$ 5,573,263</u>
Fair market value adjustment to cash in county	(66,836)
Accrued interest receivable	573
Restricted – accrued interest receivable	1,116
Capital assets – not being depreciated	90,031
Unearned revenue	<u>(927,955)</u>
Net adjustment	<u>(903,071)</u>
Beginning of year, as restated	<u><u>\$ 4,670,192</u></u>

Beginning fund balance as of July 1, 2022 was restated due to the following:

<u>Description</u>	<u>Amount</u>
General Fund	
Beginning of year, as previously stated	<u>\$ 2,473,398</u>
Fair market value adjustment to cash in county	(38,173)
Accrued interest receivable	573
Unearned revenue	(927,955)
Compensated absences	<u>46,661</u>
Net adjustment	<u>(918,894)</u>
Beginning of year, as restated	<u><u>\$ 1,554,504</u></u>
Mitigation Fund	
Beginning of year, as previously stated	<u>\$ 1,160,057</u>
Fair market value adjustment to cash in county	(28,663)
Restricted – accrued interest receivable	<u>1,116</u>
Net adjustment	<u>(27,547)</u>
Beginning of year, as restated	<u><u>\$ 1,132,510</u></u>

VALLEY CENTER FIRE PROTECTION DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2023

NOTE 12 – RISK MANAGEMENT

Fire Agencies Insurance Risk Authority (FAIRA)

The District entered into a JPA, known as the 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 the FAIRA. The JPA is a separate entity which is independently audited. Condensed financial and other information available for the FAIRA as of June 30, 2022 is as follows:

A. Entity	Fire Agencies Insurance Risk Authority (FAIRA)
B. Purpose	To pool member resources and realize the advantages of self-insurance for general liability insurance
C. Participants	As of June 30, 2022 – Approx. 100 member agencies
D. Governing board	13 representatives employed/appointed by members
E. District payments for FY 2023:	
Insurance premium	\$34,326
F. Condensed financial information	June 30, 2022
Audit signed	April 18, 2023
Statement of net position:	
Total assets	<u><u>\$ 3,911,487</u></u>
Total liabilities	<u>898,218</u>
Net position	<u><u>\$ 3,013,269</u></u>
Statement of revenues, expenses and changes in net position:	
Total revenues	\$ 7,558,682
Total expenses	<u>(7,908,938)</u>
Change in net position	(350,256)
Beginning – net position	<u>2,351,678</u>
Ending – net position	<u><u>\$ 2,001,422</u></u>

The complete financial statements can be obtained by contacting FAIRA at 1255 Battery St, Suite 450, San Francisco, CA 94111.

VALLEY CENTER FIRE PROTECTION DISTRICT

Notes to Financial Statements

For the Fiscal Year Ended June 30, 2023

NOTE 13 – DEFERRED COMPENSATION SAVINGS PLAN

For the benefit of its employees, the District participates in a 457 Deferred Compensation Program. The purpose of this Program is to provide deferred compensation for public employees that elect to participate in the Program. Generally, eligible employees may defer receipt of a portion of their salary until termination, retirement, death or unforeseeable emergency. Until the funds are paid or otherwise made available to the employee, the employee is not obligated to report the deferred salary for income tax purposes.

Federal law requires deferred compensation assets to be held in trust for the exclusive benefit of the participants. Accordingly, the District is in compliance with this legislation. Therefore, these assets are not the legal property of the District and are not subject to claims of the District's general creditors.

The District has implemented GASB Statement No. 32, *Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans*. 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 14 – COMMITMENTS AND CONTINGENCIES

Excluded Leases – Short-Term Leases and De Minimis Leases

The District does not recognize a lease receivable and a deferred inflow of resources for short-term leases. Short-term leases are certain leases that have a maximum possible term under the lease contract of 12-months (or less), including any options to extend, regardless of their probability of being exercised.

Also, *de minimis* lessor or lessee leases are certain leases (i.e., room rental, copiers, printers, postage machines) that regardless of their lease contract period are *de minimis* with regards to their aggregate total dollar amount to the financial statements as a whole.

Grant Awards

Grant funds received by the District are subject to audit by the grantor agencies. Such audit could lead to requests for reimbursements to the grantor agencies for expenditures disallowed under terms of the grant. Management of the District believes that such disallowances, if any, would not be significant.

Litigation

In the ordinary course of operations, the District is subject to claims and litigation from outside parties. After consultation with legal counsel, the District believes the ultimate outcome of such matters, if any, will not materially affect its financial condition.

NOTE 15 – SUBSEQUENT EVENTS

The District has evaluated subsequent events through January 8, 2024, the date which the financial statements were available to be issued.

Required Supplementary Information

VALLEY CENTER FIRE PROTECTION DISTRICT
Budgetary Comparison Schedule – General Fund
For the Fiscal Year Ended June 30, 2023

	Adopted Original Budget	Actual	Variance Positive (Negative)
REVENUES:			
Property taxes	\$ 644,000	\$ 769,060	\$ 125,060
Parcel tax	1,716,438	1,845,007	128,569
Property assessment	701,344	744,073	42,729
Fire prevention – plan check and inspections	98,000	106,972	8,972
Advanced life support – first responder fee	44,179	31,054	(13,125)
Reimbursements	73,779	69,107	(4,672)
Operating and capital grant funding	1,890,008	670,697	(1,219,311)
Other revenues	-	47,100	47,100
Investment earnings	6,825	33,777	26,952
Total revenues	5,174,573	4,316,847	(857,726)
EXPENDITURES:			
Fire related services:			
Salaries and wages	3,133,123	2,577,569	555,554
Employee benefits	383,973	145,411	238,562
Insurance	36,489	34,236	2,253
Materials and services	911,582	887,817	23,765
Capital outlay	2,129,370	1,531,328	598,042
Debt service:			
Principal	-	80,234	(80,234)
Interest	-	21,569	(21,569)
Total expenditures	6,594,537	5,278,164	1,316,373
REVENUES OVER(UNDER) EXPENDITURES	(1,419,964)	(961,317)	458,647
OTHER FINANCING SOURCES(USES):			
Issuance of debt – Financing agreement	-	592,562	592,562
Transfer in	-	474,955	474,955
Total other financing sources(uses)	-	1,067,517	1,067,517
NET CHANGES IN FUND BALANCE	\$ (1,419,964)	106,200	\$ 1,526,164
FUND BALANCE:			
Beginning of year		1,554,504	
End of year		<u>\$ 1,660,704</u>	

Other Independent Auditors' Report



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Valley Center Fire Protection District
Valley Center, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of Valley Center Fire Protection District as of and for the _____ to the financial statements, which collectively comprise Valley Center Fire Protection District's basic financial statements, and have issued our report thereon dated January 8, 2024.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Valley Center Fire Protection District's internal control over financial reporting (internal control) as a basis for designing the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Valley Center Fire Protection District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Valley Center Fire Protection District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Valley Center Fire Protection District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Murrieta, California
January 8, 2024

TREASURER'S REPORT

BOARD OF DIRECTORS' PACKET
VALLEY CENTER FIRE PROTECTION DISTRICT

Valley Center Fire Protection District

Balance Sheet

As of November 30, 2023

	Nov 30, 23
ASSETS	
Current Assets	
Checking/Savings	
11011 · Petty Cash	67.06
1101 · General Operating #4811	123,928.37
1102 · Payroll Acct #2271	7,361.52
11013 · Fire Foundation #8451	7,290.16
11014 · Explorer #8469	27,405.45
11015 · Training #7024	28,531.14
11016 · Grant Acct #7073	24,939.07
11021 · VCFPD Oracle Gen Fund - #47850	20,319.36
11022 · VCFPD Mitigation Fund - #47855	416,199.68
11023 · CFD 2008-01 - #47853	493,945.62
Total Checking/Savings	1,149,987.43
Other Current Assets	
1310000 · Deposit	4,124.30
Total Other Current Assets	4,124.30
Total Current Assets	1,154,111.73
Fixed Assets	
1502100 · Engines and Vehicles	2,510,620.15
1500014 · Bldg Improvements	1,362,213.78
1501000 · Const in Progress	212,952.00
1503100 · Furniture & Equipment	1,921,937.35
15902 · General Fixed Asset - Depreciat	-4,556,603.08
16000 · Land	481,600.00
Total Fixed Assets	1,932,720.20
Other Assets	
18001 · Accu Amoritization-Right of Use	-5,435.03
18000 · Right-of-use - Finance Lease	16,909.00
Total Other Assets	11,473.97
TOTAL ASSETS	3,098,305.90
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	34,996.81
Total Accounts Payable	34,996.81
Credit Cards	
9349 · 9349-VCFPD	672.74
Total Credit Cards	672.74
Other Current Liabilities	
20002 · Lease liability - due w/in 1 yr	4,386.75
20015 · Citibank	50.00
24000 · Payroll Liabilities	
24700 · PTO & Sick Time Accrual Payable	46,660.61
23200 · Wages Payable	28,281.80
24100 · FF Assoc Dues& Cond Fee Payable	-185.40
24300 · Cafe Health Payable	31,578.15
24400 · ACF Local Payable	185.40
24500 · 457 Payable	-5,507.80
24600 · Payroll Taxes Payable	16.92
Total 24000 · Payroll Liabilities	101,029.68
Total Other Current Liabilities	105,466.43

Valley Center Fire Protection District
Balance Sheet
As of November 30, 2023

	Nov 30, 23
Total Current Liabilities	141,135.98
Total Liabilities	141,135.98
Equity	
39000 · Investment in Gen Fixed Asset	1,939,807.42
30000 · Opening Balance Equity	2,234,798.00
32000 · Retained Earnings	649,138.51
Net Income	-1,866,574.01
Total Equity	2,957,169.92
TOTAL LIABILITIES & EQUITY	3,098,305.90

Valley Center Fire Protection District

Profit & Loss

November 2023

	Nov 23
Ordinary Income/Expense	
Income	
OPERATING REVENUE	
41100 · SDG&E Lease	20,000.00
40000 · Benefit Fees/Standby (315001)	65,837.02
40100 · Taxes, Property (315000)	32,850.56
40200 · CFD-2000-1 (315002)	12,711.89
40700 · Community Development Fees	5,111.53
Total OPERATING REVENUE	136,511.00
Total Income	136,511.00
Gross Profit	136,511.00
Expense	
OPERATIONS PROGRAMS	
51515.2 · PPE Non-Grant	2,385.49
51513 · BA's/Fit & Flow Test/Compressor	795.61
Total OPERATIONS PROGRAMS	3,181.10
TRAINING	
50501 · Training Exp - Oper Exp Funded	180.00
50100 · EMT & Paramedic License Renewal	185.50
50500 · Training & Expenses	37.04
Total TRAINING	402.54
OVERHEAD / ADMINISTRATIVE SERV	
51000.1 · Administrative Support Expenses	11,669.99
51002 · Recruitment and On Boarding Exp	973.00
51003 · Bank Fees / Interest Expense	41.82
51004 · IT Equipment & Software	22.98
51006 · Election/Annexation Service	2,333.90
Total OVERHEAD / ADMINISTRATIVE SERV	15,041.69
CONTRACT SERVICES	
51101 · Professional & Contract Svcs	1,659.00
Total CONTRACT SERVICES	1,659.00
FIRE FACILITIES	
FIRE STATION #1	
51303 · #1 Consumables	13.51
51301 · #1 Facility Maint/Repairs	2,055.80
51302 · #1 Utilities	254.61
Total FIRE STATION #1	2,323.92
FIRE STATION #2	
51310 · #2 Facility Maint/Repairs	19.92
51312 · #2 Utilities	274.70
Total FIRE STATION #2	294.62
Total FIRE FACILITIES	2,618.54
FIRE APPARATUS	
51400 · Operations Expense	1,692.32
51402 · Fuel	368.35
Total FIRE APPARATUS	2,060.67
COMMUNICATIONS	
51601 · RCS Communication Fees	1,027.50
Total COMMUNICATIONS	1,027.50
PARAMEDIC EMERGENCY SUPPLIES	

Valley Center Fire Protection District

Profit & Loss

November 2023

	Nov 23
51700 · Medical Equipment & Supplies	377.95
Total PARAMEDIC EMERGENCY SUPPLIES	377.95
PAYROLL-ADMINISTRATIVE	
60000 · Division Chief-Operations/Train	13,537.05
60200 · Battalion Chief-Fire Marshal	13,537.05
60300 · Administrative Captain	12,664.09
60400 · Administrative Asst-Office Mgr.	6,684.00
60500 · Bookkeeper	3,135.00
60600 · Fire Chief	14,501.85
Total PAYROLL-ADMINISTRATIVE	64,059.04
PAYROLL - OPERATIONAL PERSONNEL	
61000 · Fire Engineers	64,013.60
63000 · Firefighter-Paramedics	80,464.41
64000 · Fire Captains	85,200.74
Total PAYROLL - OPERATIONAL PERSONNEL	229,678.75
PAYROLL EXPENSES	
66008 · Employer Taxes-FICA,SUTA,FUTA	21,862.03
66003 · Payroll Service	563.03
66004 · Health Benefit Costs	7,344.76
Total PAYROLL EXPENSES	29,769.82
CAPITAL PROJECTS	
70011 · VHF Radio Replacement	9,394.62
70001 · RCS NextGen Network Infrastruct	857.50
Total CAPITAL PROJECTS	10,252.12
Total Expense	360,128.72
Net Ordinary Income	-223,617.72
Net Income	-223,617.72

Valley Center Fire Protection District

Profit & Loss Budget vs. Actual

July through November 2023

	Jul - Nov 23	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
GRANT REVENUE			
49009 · FEMA FP&S Grant - Outreach	0.00	63,000.00	-63,000.00
46000 · Applied UASI Grant Income	0.00	42,100.00	-42,100.00
48000 · Applied Grant Income-Other	0.00	30,000.00	-30,000.00
49008 · CPF - Wellness Grant	0.00	0.00	0.00
49007 · SD County Fire Foundation Grant	0.00	0.00	0.00
49006 · Neighborhood Reinvestment Grant	0.00	100,000.00	-100,000.00
49005 · VC Fire Foundation Grant	0.00	576,000.00	-576,000.00
49004 · Waldron Grant	0.00	1,060,000.00	-1,060,000.00
49003 · SD COVID-19 ARPA Grant (12/21)	0.00	0.00	0.00
49002 · SD COVID-19 ARPA Grant (03/21)	0.00	179,000.00	-179,000.00
49001 · SAFER Grant	0.00	0.00	0.00
45000 · Fire Explorer Post Donations	0.00	5,000.00	-5,000.00
47000 · Applied SHSGP Grant Income	0.00	11,000.00	-11,000.00
46000.4 · Applied UASI Grant - 2022	3,375.05	42,100.00	-38,724.95
Total GRANT REVENUE	3,375.05	2,108,200.00	-2,104,824.95
NON-OPERATING REVENUE			
30100 · Mitigation Fees Capital Expendi	49,190.92	812,523.54	-763,332.62
30120 · Mitigation Interest	9,392.65	0.00	9,392.65
Total NON-OPERATING REVENUE	58,583.57	812,523.54	-753,939.97
OPERATING REVENUE			
41100 · SDG&E Lease	20,000.00	30,000.00	-10,000.00
30130 · CFD2008-1 Interest	3,955.90	3,954.44	1.46
40150 · Misc Revenue	3,690.00		
49000 · NCD JPA Capital Equipment Reimb	0.00	18,000.00	-18,000.00
40000 · Benefit Fees/Standby (315001)	70,129.76	1,976,722.24	-1,906,592.48
40100 · Taxes, Property (315000)	64,679.25	815,560.58	-750,881.33
40200 · CFD-2000-1 (315002)	19,192.88	341,911.50	-322,718.62
40300 · CFD-2008-01 (315003)	39,670.35	435,072.27	-395,401.92
40400 · General Fund Interest	10,039.50	6,500.00	3,539.50
40500 · Mercy Transport Fees	0.00	0.00	0.00
40600 · First Responder Fees	0.00	40,000.00	-40,000.00
40700 · Community Development Fees	29,626.33	48,000.00	-18,373.67
40800 · Fire Prevention Inspection Fees	0.00	0.00	0.00
42000 · Incident Cost Recovery-Fire USA	2,983.20	18,000.00	-15,016.80
43000 · Training Reimb-Target & Palomar	1,058.00	30,000.00	-28,942.00
Total OPERATING REVENUE	265,025.17	3,763,721.03	-3,498,695.86
Total Income	326,983.79	6,684,444.57	-6,357,460.78
Gross Profit	326,983.79	6,684,444.57	-6,357,460.78
Expense			
OPERATIONS PROGRAMS			
51515.2 · PPE Non-Grant	7,011.57	18,000.00	-10,988.43
51515.1 · PPE Grant	483.97	11,000.00	-10,516.03
51514.1 · Rescue Equip Grant	0.00	0.00	0.00
51514 · Rescue Sys/Equipment	0.00	2,500.00	-2,500.00
51513 · BA's/Fit & Flow Test/Compressor	2,327.20	16,000.00	-13,672.80
51512 · Tools/Minor Equip/Small Engines	11.96	16,000.00	-15,988.04
51511 · Hose/Nozzles/Fittings/Ladders	0.00	8,000.00	-8,000.00
Total OPERATIONS PROGRAMS	9,834.70	71,500.00	-61,665.30
TRAINING			
50502.4 · Applied UASI Grant - 2022	0.00	42,100.00	-42,100.00
50501 · Training Exp - Oper Exp Funded	973.00	18,000.00	-17,027.00
50000 · Explorer Post	500.00	5,000.00	-4,500.00
50100 · EMT & Paramedic License Renewal	3,033.00	4,680.00	-1,647.00
50200 · Tuition & Reference Materials	1,107.13	8,764.00	-7,656.87
50500 · Training & Expenses	37.04	0.00	37.04

Valley Center Fire Protection District

Profit & Loss Budget vs. Actual

July through November 2023

	Jul - Nov 23	Budget	\$ Over Budget
Total TRAINING	5,650.17	78,544.00	-72,893.83
OVERHEAD / ADMINISTRATIVE SERV			
51000.1 · Administrative Support Expenses	65,587.91	140,000.00	-74,412.09
51000 · Service Awards & Commendations	0.00	0.00	0.00
51001 · Contingencies & Misc.	41.26	13,000.00	-12,958.74
51002 · Recruitment and On Boarding Exp	3,357.50	6,000.00	-2,642.50
51003 · Bank Fees / Interest Expense	283.76		
51004 · IT Equipment & Software	22.98		
51006 · Election/Annexation Service	2,611.10	2,000.00	611.10
Total OVERHEAD / ADMINISTRATIVE SERV	71,904.51	161,000.00	-89,095.49
CONTRACT SERVICES			
51101.1 · Prof. & Contract Svcs - Grant	-5,775.00	5,000.00	-10,775.00
51101 · Professional & Contract Svcs	51,489.86	90,000.00	-38,510.14
51105 · Insurance	50,166.50	47,930.40	2,236.10
51107 · Trauma Intervention Program	0.00	3,450.00	-3,450.00
51109 · Burn Inst/Youth Fire Prevent	0.00	642.00	-642.00
51110 · MDC Equip Replacement-HP Lease	0.00	0.00	0.00
Total CONTRACT SERVICES	95,881.36	147,022.40	-51,141.04
COMMUNITY RISK REDUCTION			
51200.2 · FEMA FP&S Grant - Outreach	0.00	36,000.00	-36,000.00
51200.1 · CRRD Operational Expenses	263.26	7,500.00	-7,236.74
Total COMMUNITY RISK REDUCTION	263.26	43,500.00	-43,236.74
FIRE FACILITIES			
FIRE STATION #1			
51303 · #1 Consumables	648.04	3,600.00	-2,951.96
51301 · #1 Facility Maint/Repairs	8,696.68	25,000.00	-16,303.32
51302 · #1 Utilities	3,881.09	3,100.00	781.09
Total FIRE STATION #1	13,225.81	31,700.00	-18,474.19
FIRE STATION #2			
51313 · #2 Consumables	869.36	3,600.00	-2,730.64
51310 · #2 Facility Maint/Repairs	5,329.54	16,000.00	-10,670.46
51312 · #2 Utilities	7,294.96	3,700.00	3,594.96
Total FIRE STATION #2	13,493.86	23,300.00	-9,806.14
FIRE STATION #3			
51323 · #3 Consumables	0.00	1,800.00	-1,800.00
51320 · #3 Facility Maint/Repairs	0.00	2,500.00	-2,500.00
51322 · #3 Utilities	0.00	6,000.00	-6,000.00
Total FIRE STATION #3	0.00	10,300.00	-10,300.00
Total FIRE FACILITIES	26,719.67	65,300.00	-38,580.33
FIRE APPARATUS			
51400 · Operations Expense	62,733.24	120,000.00	-57,266.76
51402 · Fuel	18,608.20	60,400.00	-41,791.80
Total FIRE APPARATUS	81,341.44	180,400.00	-99,058.56
COMMUNICATIONS			
51600 · North County Dispatch	137,978.07	171,638.00	-33,659.93
51601 · RCS Communication Fees	5,137.50	14,022.00	-8,884.50
Total COMMUNICATIONS	143,115.57	185,660.00	-42,544.43
PARAMEDIC EMERGENCY SUPPLIES			
51700 · Medical Equipment & Supplies	8,348.79	18,000.00	-9,651.21
Total PARAMEDIC EMERGENCY SUPPLIES	8,348.79	18,000.00	-9,651.21
PAYROLL-ADMINISTRATIVE			

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Accrual Basis

Valley Center Fire Protection District

Profit & Loss Budget vs. Actual

July through November 2023

	Jul - Nov 23	Budget	\$ Over Budget
60000 · Division Chief-Operations/Train	49,401.90	0.00	49,401.90
60200 · Battalion Chief-Fire Marshal	53,616.64		
60300 · Administrative Captain	45,631.73		
60400 · Administrative Asst-Office Mgr.	27,262.89		
60500 · Bookkeeper	11,175.00		
60600 · Fire Chief	52,917.90		
PAYROLL-ADMINISTRATIVE - Other	0.00	395,436.38	-395,436.38
Total PAYROLL-ADMINISTRATIVE	240,006.06	395,436.38	-155,430.32
PAYROLL - OPERATIONAL PERSONNEL			
61000 · Fire Engineers	228,758.38	0.00	228,758.38
63000 · Firefighter-Paramedics	289,347.60		
64000 · Fire Captains	308,634.04		
PAYROLL - OPERATIONAL PERSONNEL - Other	0.00	1,757,597.93	-1,757,597.93
Total PAYROLL - OPERATIONAL PERSONNEL	826,740.02	1,757,597.93	-930,857.91
PAYROLL EXPENSES			
66008 · Employer Taxes-FICA,SUTA,FUTA	78,310.36	245,633.87	-167,323.51
66002 · FASIS Workers Comp Emp Asst	0.00	202,148.45	-202,148.45
66003 · Payroll Service	2,384.96	6,000.00	-3,615.04
66004 · Health Benefit Costs	35,415.68	200,501.67	-165,085.99
Total PAYROLL EXPENSES	116,111.00	654,283.99	-538,172.99
CAPITAL PROJECTS			
70005.2 · Fire Station Expansion - Mit Fu	0.00	150,000.00	-150,000.00
70003.4 · Airbag System E161 - Mitig Fund	0.00	4,975.00	-4,975.00
70003.3 · New TIC replcmnt for E161 - Mit	0.00	7,758.54	-7,758.54
70003.2 · PPE 6 Sets - Mitigation Fund	2,138.85	20,000.00	-17,861.15
70009.5 · Type 1 Engine	0.00	97,500.00	-97,500.00
70013 · Workout Gear-CPF Wellness Grant	0.00	0.00	0.00
70012.3 · Cardiac Monitor - Mit Funds	0.00	0.00	0.00
70012.2 · Cardiac Monitor - COVID-19 ARPA	0.00	0.00	0.00
70011 · VHF Radio Replacement	10,153.13	0.00	10,153.13
70010.2 · Fire Hose - Op Expense	0.00	0.00	0.00
70010.1 · Fire Hose - Mitigation Funds	1,249.58	10,000.00	-8,750.42
70004.5 · Fire Station Dev - Fire Mitig	1,488.20	350,000.00	-348,511.80
70004.4 · Fire Station Dev - Neighborhood	0.00	100,000.00	-100,000.00
70004.3 · Fire Station Dev - Fire Found.	0.00	576,000.00	-576,000.00
70004.2 · Fire Station Dev-COVID-19 ARPA	0.00	179,000.00	-179,000.00
70004.1 · Fire Station Dev - Waldron Gran	39,889.42	178,000.00	-138,110.58
70009.2 · Type 3 Engine - Mitigation Fund	147,460.43	72,000.00	75,460.43
70009.1 · Type 3 Engine - Waldron Grant	360,276.40	380,000.00	-19,723.60
70009 · Type 3 Engine	0.00	0.00	0.00
70001.2 · RCS Nextgen '21 Reimbursement	0.00	0.00	0.00
70001.1 · RCS Nextgen '21 - Mitigation	0.00	10,290.00	-10,290.00
70000 · Engine 163 & Equipment	0.00	0.00	0.00
70001 · RCS NextGen Network Infrastruct	4,287.50	10,290.00	-6,002.50
70005.1 · New Station Consulting - Mitig	0.00	90,000.00	-90,000.00
70008 · MDC Replacement Program	0.00	11,400.00	-11,400.00
Total CAPITAL PROJECTS	566,943.51	2,247,213.54	-1,680,270.03
Total Expense	2,192,860.06	6,005,458.24	-3,812,598.18
Net Ordinary Income	-1,865,876.27	678,986.33	-2,544,862.60
Other Income/Expense			
Other Expense			
80000 · Suspense	697.74		
Total Other Expense	697.74		
Net Other Income	-697.74	0.00	-697.74
Net Income	-1,866,574.01	678,986.33	-2,545,560.34

Valley Center Fire Protection District

Profit & Loss Budget vs. Actual

July through November 2023

% of Budget

Ordinary Income/Expense

Income

GRANT REVENUE

49009 · FEMA FP&S Grant - Outreach	0.0%
46000 · Applied UASI Grant Income	0.0%
48000 · Applied Grant Income-Other	0.0%
49008 · CPF - Wellness Grant	0.0%
49007 · SD County Fire Foundation Grant	0.0%
49006 · Neighborhood Reinvestment Grant	0.0%
49005 · VC Fire Foundation Grant	0.0%
49004 · Waldron Grant	0.0%
49003 · SD COVID-19 ARPA Grant (12/21)	0.0%
49002 · SD COVID-19 ARPA Grant (03/21)	0.0%
49001 · SAFER Grant	0.0%
45000 · Fire Explorer Post Donations	0.0%
47000 · Applied SHSGP Grant Income	0.0%
46000.4 · Applied UASI Grant - 2022	8.0%

Total GRANT REVENUE 0.2%

NON-OPERATING REVENUE

30100 · Mitigation Fees Capital Expendi	6.1%
30120 · Mitigation Interest	100.0%

Total NON-OPERATING REVENUE 7.2%

OPERATING REVENUE

41100 · SDG&E Lease	66.7%
30130 · CFD2008-1 Interest	100.0%
40150 · Misc Revenue	
49000 · NCD JPA Capital Equipment Reimb	0.0%
40000 · Benefit Fees/Standby (315001)	3.5%
40100 · Taxes, Property (315000)	7.9%
40200 · CFD-2000-1 (315002)	5.6%
40300 · CFD-2008-01 (315003)	9.1%
40400 · General Fund Interest	154.5%
40500 · Mercy Transport Fees	0.0%
40600 · First Responder Fees	0.0%
40700 · Community Development Fees	61.7%
40800 · Fire Prevention Inspection Fees	0.0%
42000 · Incident Cost Recovery-Fire USA	16.6%
43000 · Training Reimb-Target & Palomar	3.5%

Total OPERATING REVENUE 7.0%

Total Income 4.9%

Gross Profit 4.9%

Expense

OPERATIONS PROGRAMS

51515.2 · PPE Non-Grant	39.0%
51515.1 · PPE Grant	4.4%
51514.1 · Rescue Equip Grant	0.0%
51514 · Rescue Sys/Equipment	0.0%
51513 · BA's/Fit & Flow Test/Compressor	14.5%
51512 · Tools/Minor Equip/Small Engines	0.1%
51511 · Hose/Nozzles/Fittings/Ladders	0.0%

Total OPERATIONS PROGRAMS 13.8%

TRAINING

50502.4 · Applied UASI Grant - 2022	0.0%
50501 · Training Exp - Oper Exp Funded	5.4%
50000 · Explorer Post	10.0%
50100 · EMT & Paramedic License Renewal	64.8%
50200 · Tuition & Reference Materials	12.6%
50500 · Training & Expenses	100.0%

Valley Center Fire Protection District

Profit & Loss Budget vs. Actual

July through November 2023

	% of Budget
Total TRAINING	7.2%
OVERHEAD / ADMINISTRATIVE SERV	
51000.1 · Administrative Support Expenses	46.8%
51000 · Service Awards & Commendations	0.0%
51001 · Contingencies & Misc.	0.3%
51002 · Recruitment and On Boarding Exp	56.0%
51003 · Bank Fees / Interest Expense	
51004 · IT Equipment & Software	
51006 · Election/Annexation Service	130.6%
Total OVERHEAD / ADMINISTRATIVE SERV	44.7%
CONTRACT SERVICES	
51101.1 · Prof. & Contract Svcs - Grant	-115.5%
51101 · Professional & Contract Svcs	57.2%
51105 · Insurance	104.7%
51107 · Trauma Intervention Program	0.0%
51109 · Burn Inst/Youth Fire Prevent	0.0%
51110 · MDC Equip Replacement-HP Lease	0.0%
Total CONTRACT SERVICES	65.2%
COMMUNITY RISK REDUCTION	
51200.2 · FEMA FP&S Grant - Outreach	0.0%
51200.1 · CRRD Operational Expenses	3.5%
Total COMMUNITY RISK REDUCTION	0.6%
FIRE FACILITIES	
FIRE STATION #1	
51303 · #1 Consumables	18.0%
51301 · #1 Facility Maint/Repairs	34.8%
51302 · #1 Utilities	125.2%
Total FIRE STATION #1	41.7%
FIRE STATION #2	
51313 · #2 Consumables	24.1%
51310 · #2 Facility Maint/Repairs	33.3%
51312 · #2 Utilities	197.2%
Total FIRE STATION #2	57.9%
FIRE STATION #3	
51323 · #3 Consumables	0.0%
51320 · #3 Facility Maint/Repairs	0.0%
51322 · #3 Utilities	0.0%
Total FIRE STATION #3	0.0%
Total FIRE FACILITIES	40.9%
FIRE APPARATUS	
51400 · Operations Expense	52.3%
51402 · Fuel	30.8%
Total FIRE APPARATUS	45.1%
COMMUNICATIONS	
51600 · North County Dispatch	80.4%
51601 · RCS Communication Fees	36.6%
Total COMMUNICATIONS	77.1%
PARAMEDIC EMERGENCY SUPPLIES	
51700 · Medical Equipment & Supplies	46.4%
Total PARAMEDIC EMERGENCY SUPPLIES	46.4%
PAYROLL-ADMINISTRATIVE	

Valley Center Fire Protection District

Profit & Loss Budget vs. Actual

July through November 2023

	% of Budget
60000 · Division Chief-Operations/Train	100.0%
60200 · Battalion Chief-Fire Marshal	
60300 · Administrative Captain	
60400 · Administrative Asst-Office Mgr.	
60500 · Bookkeeper	
60600 · Fire Chief	
PAYROLL-ADMINISTRATIVE - Other	0.0%
Total PAYROLL-ADMINISTRATIVE	60.7%
PAYROLL - OPERATIONAL PERSONNEL	
61000 · Fire Engineers	100.0%
63000 · Firefighter-Paramedics	
64000 · Fire Captains	
PAYROLL - OPERATIONAL PERSONNEL - Other	0.0%
Total PAYROLL - OPERATIONAL PERSONNEL	47.0%
PAYROLL EXPENSES	
66008 · Employer Taxes-FICA,SUTA,FUTA	31.9%
66002 · FASIS Workers Comp Emp Asst	0.0%
66003 · Payroll Service	39.7%
66004 · Health Benefit Costs	17.7%
Total PAYROLL EXPENSES	17.7%
CAPITAL PROJECTS	
70005.2 · Fire Station Expansion - Mit Fu	0.0%
70003.4 · Airbag System E161 - Mitig Fund	0.0%
70003.3 · New TIC replcmnt for E161 - Mit	0.0%
70003.2 · PPE 6 Sets - Mitigation Fund	10.7%
70009.5 · Type 1 Engine	0.0%
70013 · Workout Gear-CPF Wellness Grant	0.0%
70012.3 · Cardiac Monitor - Mit Funds	0.0%
70012.2 · Cardiac Monitor - COVID-19 ARPA	0.0%
70011 · VHF Radio Replacement	100.0%
70010.2 · Fire Hose - Op Expense	0.0%
70010.1 · Fire Hose - Mitigation Funds	12.5%
70004.5 · Fire Station Dev - Fire Mitig	0.4%
70004.4 · Fire Station Dev - Neighborhood	0.0%
70004.3 · Fire Station Dev - Fire Found.	0.0%
70004.2 · Fire Station Dev-COVID-19 ARPA	0.0%
70004.1 · Fire Station Dev - Waldron Gran	22.4%
70009.2 · Type 3 Engine - Mitigation Fund	204.8%
70009.1 · Type 3 Engine - Waldron Grant	94.8%
70009 · Type 3 Engine	0.0%
70001.2 · RCS Nextgen '21 Reimbursement	0.0%
70001.1 · RCS Nextgen '21 - Mitigation	0.0%
70000 · Engine 163 & Equipment	0.0%
70001 · RCS NextGen Network Infrastruct	41.7%
70005.1 · New Station Consulting - Mitig	0.0%
70008 · MDC Replacement Program	0.0%
Total CAPITAL PROJECTS	25.2%
Total Expense	36.5%
Net Ordinary Income	-274.8%
Other Income/Expense	
Other Expense	
80000 · Suspense	
Total Other Expense	
Net Other Income	100.0%
Net Income	-274.9%

Valley Center Fire Protection District

Balance Sheet

As of December 31, 2023

	Dec 31, 23
ASSETS	
Current Assets	
Checking/Savings	
11011 · Petty Cash	67.06
1101 · General Operating #4811	59,630.40
1102 · Payroll Acct #2271	217,361.52
11013 · Fire Foundation #8451	7,290.16
11014 · Explorer #8469	27,405.45
11015 · Training #7024	28,531.14
11016 · Grant Acct #7073	24,939.07
11021 · VCFPD Oracle Gen Fund - #47850	20,319.36
11022 · VCFPD Mitigation Fund - #47855	391,199.68
11023 · CFD 2008-01 - #47853	343,945.62
Total Checking/Savings	1,120,689.46
Other Current Assets	
1310000 · Deposit	4,124.30
Total Other Current Assets	4,124.30
Total Current Assets	1,124,813.76
Fixed Assets	
1502100 · Engines and Vehicles	2,510,620.15
1500014 · Bldg Improvements	1,362,213.78
1501000 · Const in Progress	212,952.00
1503100 · Furniture & Equipment	1,921,937.35
15902 · General Fixed Asset - Depreciat	-4,556,603.08
16000 · Land	481,600.00
Total Fixed Assets	1,932,720.20
Other Assets	
18001 · Accu Amoritization-Right of Use	-5,435.03
18000 · Right-of-use - Finance Lease	16,909.00
Total Other Assets	11,473.97
TOTAL ASSETS	3,069,007.93
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
20000 · Accounts Payable	16,024.10
Total Accounts Payable	16,024.10
Credit Cards	
8180 · 8180 CitiBank	43.52
9349 · 9349-VCFPD	672.74
Total Credit Cards	716.26
Other Current Liabilities	
20002 · Lease liability - due w/in 1 yr	4,386.75
20015 · Citibank	50.00
24000 · Payroll Liabilities	
24700 · PTO & Sick Time Accrual Payable	46,660.61
23200 · Wages Payable	28,281.80
24100 · FF Assoc Dues& Cond Fee Payable	-185.40
24300 · Cafe Health Payable	29,349.85
24400 · ACF Local Payable	185.40
24500 · 457 Payable	-5,507.80
24600 · Payroll Taxes Payable	16.92
Total 24000 · Payroll Liabilities	98,801.38

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Accrual Basis

Valley Center Fire Protection District

Balance Sheet

As of December 31, 2023

	Dec 31, 23
Total Other Current Liabilities	103,238.13
Total Current Liabilities	119,978.49
Total Liabilities	119,978.49
Equity	
39000 · Investment in Gen Fixed Asset	1,939,807.42
30000 · Opening Balance Equity	2,234,798.00
32000 · Retained Earnings	649,138.51
Net Income	-1,874,714.49
Total Equity	2,949,029.44
TOTAL LIABILITIES & EQUITY	3,069,007.93

Valley Center Fire Protection District
Profit & Loss
December 2023

	Dec 23
Ordinary Income/Expense	
Income	
OPERATING REVENUE	
40700 · Community Development Fees	4,163.38
42000 · Incident Cost Recovery-Fire USA	243.60
Total OPERATING REVENUE	4,406.98
Total Income	4,406.98
Gross Profit	4,406.98
Expense	
TRAINING	
50501 · Training Exp - Oper Exp Funded	114.00
Total TRAINING	114.00
OVERHEAD / ADMINISTRATIVE SERV	
51000.1 · Administrative Support Expenses	3,320.07
51004 · IT Equipment & Software	11.35
Total OVERHEAD / ADMINISTRATIVE SERV	3,331.42
CONTRACT SERVICES	
51101 · Professional & Contract Svcs	284.00
Total CONTRACT SERVICES	284.00
FIRE FACILITIES	
FIRE STATION #1	
51302 · #1 Utilities	139.39
Total FIRE STATION #1	139.39
Total FIRE FACILITIES	139.39
FIRE APPARATUS	
51400 · Operations Expense	1,516.28
51402 · Fuel	430.09
Total FIRE APPARATUS	1,946.37
PARAMEDIC EMERGENCY SUPPLIES	
51700 · Medical Equipment & Supplies	548.29
Total PARAMEDIC EMERGENCY SUPPLIES	548.29
PAYROLL EXPENSES	
66002 · FASIS Workers Comp Emp Asst	-2,212.47
66004 · Health Benefit Costs	8,396.46
Total PAYROLL EXPENSES	6,183.99
Total Expense	12,547.46
Net Ordinary Income	-8,140.48
Net Income	-8,140.48

Valley Center Fire Protection District
Profit & Loss Budget vs. Actual
July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget
Ordinary Income/Expense			
Income			
GRANT REVENUE			
49009 · FEMA FP&S Grant - Outreach	0.00	63,000.00	-63,000.00
46000 · Applied UASI Grant Income	0.00	42,100.00	-42,100.00
48000 · Applied Grant Income-Other	0.00	30,000.00	-30,000.00
49008 · CPF - Wellness Grant	0.00	0.00	0.00
49007 · SD County Fire Foundation Grant	0.00	0.00	0.00
49006 · Neighborhood Reinvestment Grant	0.00	100,000.00	-100,000.00
49005 · VC Fire Foundation Grant	0.00	576,000.00	-576,000.00
49004 · Waldron Grant	0.00	1,060,000.00	-1,060,000.00
49003 · SD COVID-19 ARPA Grant (12/21)	0.00	0.00	0.00
49002 · SD COVID-19 ARPA Grant (03/21)	0.00	179,000.00	-179,000.00
49001 · SAFER Grant	0.00	0.00	0.00
45000 · Fire Explorer Post Donations	0.00	5,000.00	-5,000.00
47000 · Applied SHSGP Grant Income	0.00	11,000.00	-11,000.00
46000.4 · Applied UASI Grant - 2022	3,375.05	42,100.00	-38,724.95
Total GRANT REVENUE	3,375.05	2,108,200.00	-2,104,824.95
NON-OPERATING REVENUE			
30100 · Mitigation Fees Capital Expendi	49,190.92	812,523.54	-763,332.62
30120 · Mitigation Interest	9,392.65	0.00	9,392.65
Total NON-OPERATING REVENUE	58,583.57	812,523.54	-753,939.97
OPERATING REVENUE			
41100 · SDG&E Lease	20,000.00	30,000.00	-10,000.00
30130 · CFD2008-1 Interest	3,955.90	3,954.44	1.46
40150 · Misc Revenue	3,690.00		
49000 · NCD JPA Capital Equipment Reimb	0.00	18,000.00	-18,000.00
40000 · Benefit Fees/Standby (315001)	70,129.76	1,976,722.24	-1,906,592.48
40100 · Taxes, Property (315000)	64,679.25	815,560.58	-750,881.33
40200 · CFD-2000-1 (315002)	19,192.88	341,911.50	-322,718.62
40300 · CFD-2008-01 (315003)	39,670.35	435,072.27	-395,401.92
40400 · General Fund Interest	10,039.50	6,500.00	3,539.50
40500 · Mercy Transport Fees	0.00	0.00	0.00
40600 · First Responder Fees	0.00	40,000.00	-40,000.00
40700 · Community Development Fees	33,789.71	48,000.00	-14,210.29
40800 · Fire Prevention Inspection Fees	0.00	0.00	0.00
42000 · Incident Cost Recovery-Fire USA	3,226.80	18,000.00	-14,773.20
43000 · Training Reimb-Target & Palomar	1,058.00	30,000.00	-28,942.00
Total OPERATING REVENUE	269,432.15	3,763,721.03	-3,494,288.88
Total Income	331,390.77	6,684,444.57	-6,353,053.80
Gross Profit	331,390.77	6,684,444.57	-6,353,053.80
Expense			
OPERATIONS PROGRAMS			
51515.2 · PPE Non-Grant	7,011.57	18,000.00	-10,988.43
51515.1 · PPE Grant	483.97	11,000.00	-10,516.03
51514.1 · Rescue Equip Grant	0.00	0.00	0.00
51514 · Rescue Sys/Equipment	0.00	2,500.00	-2,500.00
51513 · BA's/Fit & Flow Test/Compressor	2,327.20	16,000.00	-13,672.80
51512 · Tools/Minor Equip/Small Engines	11.96	16,000.00	-15,988.04
51511 · Hose/Nozzles/Fittings/Ladders	0.00	8,000.00	-8,000.00
Total OPERATIONS PROGRAMS	9,834.70	71,500.00	-61,665.30
TRAINING			
50502.4 · Applied UASI Grant - 2022	0.00	42,100.00	-42,100.00
50501 · Training Exp - Oper Exp Funded	1,087.00	18,000.00	-16,913.00
50000 · Explorer Post	500.00	5,000.00	-4,500.00
50100 · EMT & Paramedic License Renewal	3,033.00	4,680.00	-1,647.00
50200 · Tuition & Reference Materials	1,107.13	8,764.00	-7,656.87
50500 · Training & Expenses	37.04	0.00	37.04

Valley Center Fire Protection District

Profit & Loss Budget vs. Actual

July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget
Total TRAINING	5,764.17	78,544.00	-72,779.83
OVERHEAD / ADMINISTRATIVE SERV			
51000.1 · Administrative Support Expenses	68,907.98	140,000.00	-71,092.02
51000 · Service Awards & Commendations	0.00	0.00	0.00
51001 · Contingencies & Misc.	41.26	13,000.00	-12,958.74
51002 · Recruitment and On Boarding Exp	3,357.50	6,000.00	-2,642.50
51003 · Bank Fees / Interest Expense	283.76		
51004 · IT Equipment & Software	34.33		
51006 · Election/Annexation Service	2,611.10	2,000.00	611.10
Total OVERHEAD / ADMINISTRATIVE SERV	75,235.93	161,000.00	-85,764.07
CONTRACT SERVICES			
51101.1 · Prof. & Contract Svcs - Grant	-5,775.00	5,000.00	-10,775.00
51101 · Professional & Contract Svcs	51,773.86	90,000.00	-38,226.14
51105 · Insurance	50,166.50	47,930.40	2,236.10
51107 · Trauma Intervention Program	0.00	3,450.00	-3,450.00
51109 · Burn Inst/Youth Fire Prevent	0.00	642.00	-642.00
51110 · MDC Equip Replacement-HP Lease	0.00	0.00	0.00
Total CONTRACT SERVICES	96,165.36	147,022.40	-50,857.04
COMMUNITY RISK REDUCTION			
51200.2 · FEMA FP&S Grant - Outreach	0.00	36,000.00	-36,000.00
51200.1 · CRRD Operational Expenses	263.26	7,500.00	-7,236.74
Total COMMUNITY RISK REDUCTION	263.26	43,500.00	-43,236.74
FIRE FACILITIES			
FIRE STATION #1			
51303 · #1 Consumables	648.04	3,600.00	-2,951.96
51301 · #1 Facility Maint/Repairs	8,696.68	25,000.00	-16,303.32
51302 · #1 Utilities	4,020.48	3,100.00	920.48
Total FIRE STATION #1	13,365.20	31,700.00	-18,334.80
FIRE STATION #2			
51313 · #2 Consumables	869.36	3,600.00	-2,730.64
51310 · #2 Facility Maint/Repairs	5,329.54	16,000.00	-10,670.46
51312 · #2 Utilities	7,294.96	3,700.00	3,594.96
Total FIRE STATION #2	13,493.86	23,300.00	-9,806.14
FIRE STATION #3			
51323 · #3 Consumables	0.00	1,800.00	-1,800.00
51320 · #3 Facility Maint/Repairs	0.00	2,500.00	-2,500.00
51322 · #3 Utilities	0.00	6,000.00	-6,000.00
Total FIRE STATION #3	0.00	10,300.00	-10,300.00
Total FIRE FACILITIES	26,859.06	65,300.00	-38,440.94
FIRE APPARATUS			
51400 · Operations Expense	64,249.52	120,000.00	-55,750.48
51402 · Fuel	19,038.29	60,400.00	-41,361.71
Total FIRE APPARATUS	83,287.81	180,400.00	-97,112.19
COMMUNICATIONS			
51600 · North County Dispatch	137,978.07	171,638.00	-33,659.93
51601 · RCS Communication Fees	5,137.50	14,022.00	-8,884.50
Total COMMUNICATIONS	143,115.57	185,660.00	-42,544.43
PARAMEDIC EMERGENCY SUPPLIES			
51700 · Medical Equipment & Supplies	8,897.08	18,000.00	-9,102.92
Total PARAMEDIC EMERGENCY SUPPLIES	8,897.08	18,000.00	-9,102.92
PAYROLL-ADMINISTRATIVE			

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Accrual Basis

Valley Center Fire Protection District

Profit & Loss Budget vs. Actual

July through December 2023

	Jul - Dec 23	Budget	\$ Over Budget
60000 · Division Chief-Operations/Train	49,401.90	0.00	49,401.90
60200 · Battalion Chief-Fire Marshal	53,616.64		
60300 · Administrative Captain	45,631.73		
60400 · Administrative Asst-Office Mgr.	27,262.89		
60500 · Bookkeeper	11,175.00		
60600 · Fire Chief	52,917.90		
PAYROLL-ADMINISTRATIVE - Other	0.00	395,436.38	-395,436.38
Total PAYROLL-ADMINISTRATIVE	240,006.06	395,436.38	-155,430.32
PAYROLL - OPERATIONAL PERSONNEL			
61000 · Fire Engineers	228,758.38	0.00	228,758.38
63000 · Firefighter-Paramedics	289,347.60		
64000 · Fire Captains	308,634.04		
PAYROLL - OPERATIONAL PERSONNEL - Other	0.00	1,757,597.93	-1,757,597.93
Total PAYROLL - OPERATIONAL PERSONNEL	826,740.02	1,757,597.93	-930,857.91
PAYROLL EXPENSES			
66008 · Employer Taxes-FICA,SUTA,FUTA	78,310.36	245,633.87	-167,323.51
66002 · FASIS Workers Comp Emp Asst	-2,212.47	202,148.45	-204,360.92
66003 · Payroll Service	2,384.96	6,000.00	-3,615.04
66004 · Health Benefit Costs	43,812.14	200,501.67	-156,689.53
Total PAYROLL EXPENSES	122,294.99	654,283.99	-531,989.00
CAPITAL PROJECTS			
70005.2 · Fire Station Expansion - Mit Fu	0.00	150,000.00	-150,000.00
70003.4 · Airbag System E161 - Mitig Fund	0.00	4,975.00	-4,975.00
70003.3 · New TIC replcmnt for E161 - Mit	0.00	7,758.54	-7,758.54
70003.2 · PPE 6 Sets - Mitigation Fund	2,138.85	20,000.00	-17,861.15
70009.5 · Type 1 Engine	0.00	97,500.00	-97,500.00
70013 · Workout Gear-CPF Wellness Grant	0.00	0.00	0.00
70012.3 · Cardiac Monitor - Mit Funds	0.00	0.00	0.00
70012.2 · Cardiac Monitor - COVID-19 ARPA	0.00	0.00	0.00
70011 · VHF Radio Replacement	10,153.13	0.00	10,153.13
70010.2 · Fire Hose - Op Expense	0.00	0.00	0.00
70010.1 · Fire Hose - Mitigation Funds	1,249.58	10,000.00	-8,750.42
70004.5 · Fire Station Dev - Fire Mitig	1,488.20	350,000.00	-348,511.80
70004.4 · Fire Station Dev - Neighborhood	0.00	100,000.00	-100,000.00
70004.3 · Fire Station Dev - Fire Found.	0.00	576,000.00	-576,000.00
70004.2 · Fire Station Dev-COVID-19 ARPA	0.00	179,000.00	-179,000.00
70004.1 · Fire Station Dev - Waldron Gran	39,889.42	178,000.00	-138,110.58
70009.2 · Type 3 Engine - Mitigation Fund	147,460.43	72,000.00	75,460.43
70009.1 · Type 3 Engine - Waldron Grant	360,276.40	380,000.00	-19,723.60
70009 · Type 3 Engine	0.00	0.00	0.00
70001.2 · RCS Nextgen '21 Reimbursement	0.00	0.00	0.00
70001.1 · RCS Nextgen '21 - Mitigation	0.00	10,290.00	-10,290.00
70000 · Engine 163 & Equipment	0.00	0.00	0.00
70001 · RCS NextGen Network Infrastruct	4,287.50	10,290.00	-6,002.50
70005.1 · New Station Consulting - Mitig	0.00	90,000.00	-90,000.00
70008 · MDC Replacement Program	0.00	11,400.00	-11,400.00
Total CAPITAL PROJECTS	566,943.51	2,247,213.54	-1,680,270.03
Total Expense	2,205,407.52	6,005,458.24	-3,800,050.72
Net Ordinary Income	-1,874,016.75	678,986.33	-2,553,003.08
Other Income/Expense			
Other Expense			
80000 · Suspense	697.74		
Total Other Expense	697.74		
Net Other Income	-697.74	0.00	-697.74
Net Income	-1,874,714.49	678,986.33	-2,553,700.82

Valley Center Fire Protection District

Profit & Loss Budget vs. Actual

July through December 2023

% of Budget

Ordinary Income/Expense

Income

GRANT REVENUE

49009 · FEMA FP&S Grant - Outreach	0.0%
46000 · Applied UASI Grant Income	0.0%
48000 · Applied Grant Income-Other	0.0%
49008 · CPF - Wellness Grant	0.0%
49007 · SD County Fire Foundation Grant	0.0%
49006 · Neighborhood Reinvestment Grant	0.0%
49005 · VC Fire Foundation Grant	0.0%
49004 · Waldron Grant	0.0%
49003 · SD COVID-19 ARPA Grant (12/21)	0.0%
49002 · SD COVID-19 ARPA Grant (03/21)	0.0%
49001 · SAFER Grant	0.0%
45000 · Fire Explorer Post Donations	0.0%
47000 · Applied SHSGP Grant Income	0.0%
46000.4 · Applied UASI Grant - 2022	8.0%

Total GRANT REVENUE 0.2%

NON-OPERATING REVENUE

30100 · Mitigation Fees Capital Expendi	6.1%
30120 · Mitigation Interest	100.0%

Total NON-OPERATING REVENUE 7.2%

OPERATING REVENUE

41100 · SDG&E Lease	66.7%
30130 · CFD2008-1 Interest	100.0%
40150 · Misc Revenue	
49000 · NCD JPA Capital Equipment Reimb	0.0%
40000 · Benefit Fees/Standby (315001)	3.5%
40100 · Taxes, Property (315000)	7.9%
40200 · CFD-2000-1 (315002)	5.6%
40300 · CFD-2008-01 (315003)	9.1%
40400 · General Fund Interest	154.5%
40500 · Mercy Transport Fees	0.0%
40600 · First Responder Fees	0.0%
40700 · Community Development Fees	70.4%
40800 · Fire Prevention Inspection Fees	0.0%
42000 · Incident Cost Recovery-Fire USA	17.9%
43000 · Training Reimb-Target & Palomar	3.5%

Total OPERATING REVENUE 7.2%

Total Income 5.0%

Gross Profit 5.0%

Expense

OPERATIONS PROGRAMS

51515.2 · PPE Non-Grant	39.0%
51515.1 · PPE Grant	4.4%
51514.1 · Rescue Equip Grant	0.0%
51514 · Rescue Sys/Equipment	0.0%
51513 · BA's/Fit & Flow Test/Compressor	14.5%
51512 · Tools/Minor Equip/Small Engines	0.1%
51511 · Hose/Nozzles/Fittings/Ladders	0.0%

Total OPERATIONS PROGRAMS 13.8%

TRAINING

50502.4 · Applied UASI Grant - 2022	0.0%
50501 · Training Exp - Oper Exp Funded	6.0%
50000 · Explorer Post	10.0%
50100 · EMT & Paramedic License Renewal	64.8%
50200 · Tuition & Reference Materials	12.6%
50500 · Training & Expenses	100.0%

Valley Center Fire Protection District

Profit & Loss Budget vs. Actual

July through December 2023

	% of Budget
Total TRAINING	7.3%
OVERHEAD / ADMINISTRATIVE SERV	
51000.1 · Administrative Support Expenses	49.2%
51000 · Service Awards & Commendations	0.0%
51001 · Contingencies & Misc.	0.3%
51002 · Recruitment and On Boarding Exp	56.0%
51003 · Bank Fees / Interest Expense	
51004 · IT Equipment & Software	
51006 · Election/Annexation Service	130.6%
Total OVERHEAD / ADMINISTRATIVE SERV	46.7%
CONTRACT SERVICES	
51101.1 · Prof. & Contract Svcs - Grant	-115.5%
51101 · Professional & Contract Svcs	57.5%
51105 · Insurance	104.7%
51107 · Trauma Intervention Program	0.0%
51109 · Burn Inst/Youth Fire Prevent	0.0%
51110 · MDC Equip Replacement-HP Lease	0.0%
Total CONTRACT SERVICES	65.4%
COMMUNITY RISK REDUCTION	
51200.2 · FEMA FP&S Grant - Outreach	0.0%
51200.1 · CRRD Operational Expenses	3.5%
Total COMMUNITY RISK REDUCTION	0.6%
FIRE FACILITIES	
FIRE STATION #1	
51303 · #1 Consumables	18.0%
51301 · #1 Facility Maint/Repairs	34.8%
51302 · #1 Utilities	129.7%
Total FIRE STATION #1	42.2%
FIRE STATION #2	
51313 · #2 Consumables	24.1%
51310 · #2 Facility Maint/Repairs	33.3%
51312 · #2 Utilities	197.2%
Total FIRE STATION #2	57.9%
FIRE STATION #3	
51323 · #3 Consumables	0.0%
51320 · #3 Facility Maint/Repairs	0.0%
51322 · #3 Utilities	0.0%
Total FIRE STATION #3	0.0%
Total FIRE FACILITIES	41.1%
FIRE APPARATUS	
51400 · Operations Expense	53.5%
51402 · Fuel	31.5%
Total FIRE APPARATUS	46.2%
COMMUNICATIONS	
51600 · North County Dispatch	80.4%
51601 · RCS Communication Fees	36.6%
Total COMMUNICATIONS	77.1%
PARAMEDIC EMERGENCY SUPPLIES	
51700 · Medical Equipment & Supplies	49.4%
Total PARAMEDIC EMERGENCY SUPPLIES	49.4%
PAYROLL-ADMINISTRATIVE	

Valley Center Fire Protection District

Profit & Loss Budget vs. Actual

July through December 2023

	% of Budget
60000 · Division Chief-Operations/Train	100.0%
60200 · Battalion Chief-Fire Marshal	
60300 · Administrative Captain	
60400 · Administrative Asst-Office Mgr.	
60500 · Bookkeeper	
60600 · Fire Chief	
PAYROLL-ADMINISTRATIVE - Other	0.0%
Total PAYROLL-ADMINISTRATIVE	60.7%
PAYROLL - OPERATIONAL PERSONNEL	
61000 · Fire Engineers	100.0%
63000 · Firefighter-Paramedics	
64000 · Fire Captains	
PAYROLL - OPERATIONAL PERSONNEL - Other	0.0%
Total PAYROLL - OPERATIONAL PERSONNEL	47.0%
PAYROLL EXPENSES	
66008 · Employer Taxes-FICA,SUTA,FUTA	31.9%
66002 · FASIS Workers Comp Emp Asst	-1.1%
66003 · Payroll Service	39.7%
66004 · Health Benefit Costs	21.9%
Total PAYROLL EXPENSES	18.7%
CAPITAL PROJECTS	
70005.2 · Fire Station Expansion - Mit Fu	0.0%
70003.4 · Airbag System E161 - Mitig Fund	0.0%
70003.3 · New TIC replcmnt for E161 - Mit	0.0%
70003.2 · PPE 6 Sets - Mitigation Fund	10.7%
70009.5 · Type 1 Engine	0.0%
70013 · Workout Gear-CPF Wellness Grant	0.0%
70012.3 · Cardiac Monitor - Mit Funds	0.0%
70012.2 · Cardiac Monitor - COVID-19 ARPA	0.0%
70011 · VHF Radio Replacement	100.0%
70010.2 · Fire Hose - Op Expense	0.0%
70010.1 · Fire Hose - Mitigation Funds	12.5%
70004.5 · Fire Station Dev - Fire Mitig	0.4%
70004.4 · Fire Station Dev - Neighborhood	0.0%
70004.3 · Fire Station Dev - Fire Found.	0.0%
70004.2 · Fire Station Dev-COVID-19 ARPA	0.0%
70004.1 · Fire Station Dev - Waldron Gran	22.4%
70009.2 · Type 3 Engine - Mitigation Fund	204.8%
70009.1 · Type 3 Engine - Waldron Grant	94.8%
70009 · Type 3 Engine	0.0%
70001.2 · RCS Nextgen '21 Reimbursement	0.0%
70001.1 · RCS Nextgen '21 - Mitigation	0.0%
70000 · Engine 163 & Equipment	0.0%
70001 · RCS NextGen Network Infrastruct	41.7%
70005.1 · New Station Consulting - Mitig	0.0%
70008 · MDC Replacement Program	0.0%
Total CAPITAL PROJECTS	25.2%
Total Expense	36.7%
Net Ordinary Income	-276.0%
Other Income/Expense	
Other Expense	
80000 · Suspense	
Total Other Expense	
Net Other Income	100.0%
Net Income	-276.1%