

Vista Fire Protection District FY27 Final Budget

September 2026



Est. 1944



About Us

The Vista Fire Protection District is adjacent to the City of Vista in San Diego County. The District is organized under the Fire Protection District Law of 1987 (Health and Safety Code Section 13800 et. Seq) to provide fire protection services within the Vista Fire Protection District.

An elected board of directors makes all policy decisions. The District is governed by a five-member elected Board of Directors. The Board is responsible for establishing policies, guidelines and providing direction for Fire District staff. The Board meets on the second Wednesday of each month.

The District represents approximately 21,000 citizens within an approximate 19 square miles.

Our Mission

Our mission is to protect life and property with fire and medical emergency services through effective prevention, response, and education.

Our Core Values:

- Integrity
- Safety
- Accountability
- Effectiveness
- Respect

Our Vision:

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

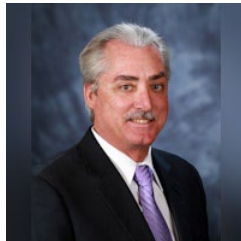
Board of Directors



John Ploetz
President
Division C



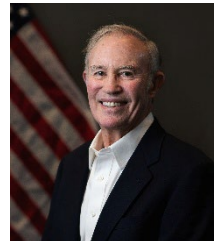
James Elliott
Vice President
At Large



Jerry Hill
Director
At Large



(Vacant)
Director
Division B



Read Miller
Director
Division A

Staff



Karlena Rannals
Administrative Manager

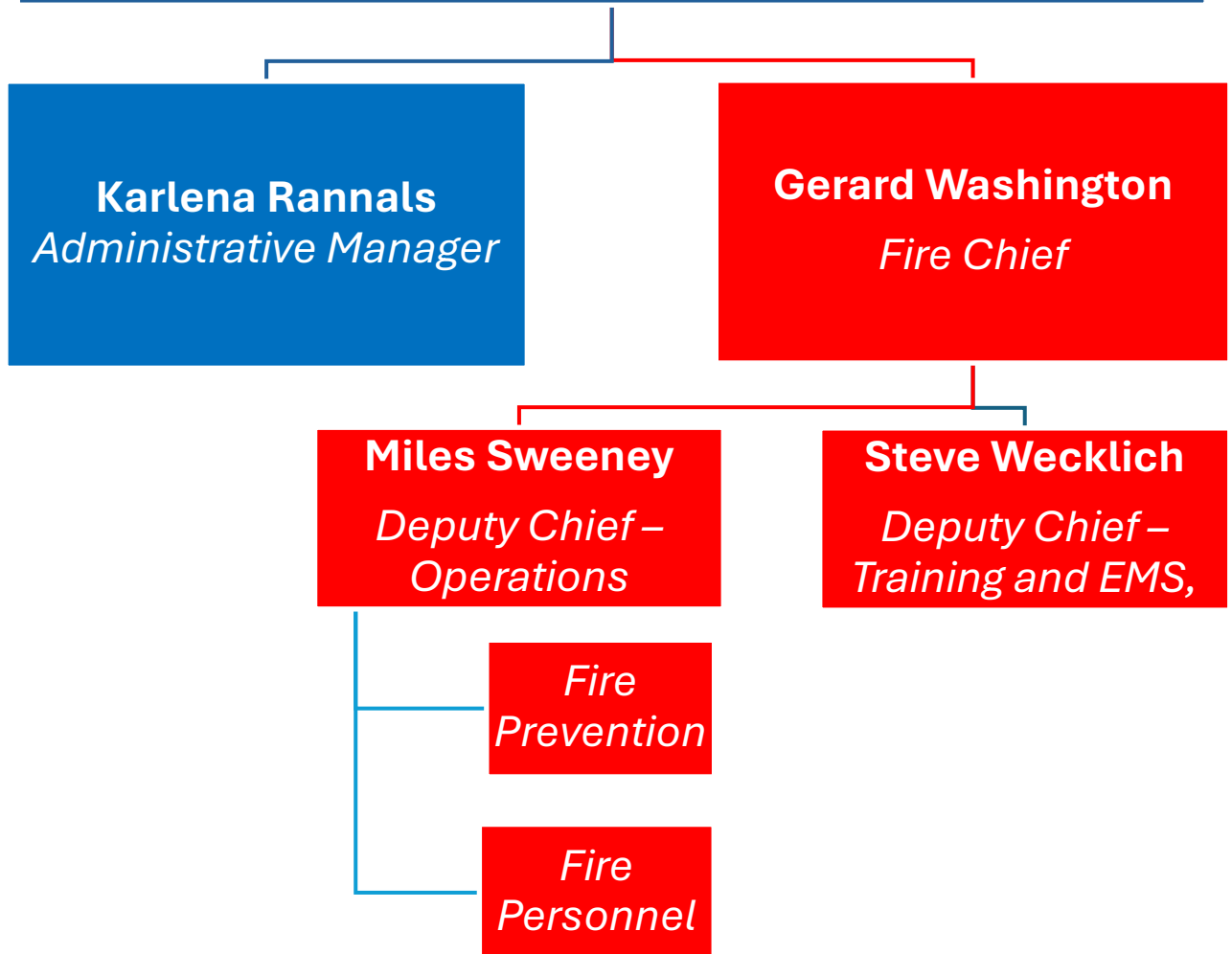


Gerard Washington
Fire Chief

Vista Fire Protection District



Board of Directors





VISTA Fire Protection District

FINAL Budget - FY27

September 2026

The Fire District's proposed FY27 Operating Budget is respectfully submitted to the Board of Directors for review and consideration. The annual budget serves as a foundational instrument — a valuable tool for establishing priorities aligned with the District's mission and vision for the year ahead. This financial plan outlines the projected revenues and expenditures required to sustain and advance the highest standards of emergency response, fire prevention, and administrative services across the Vista Fire Protection District.

Overview

In evaluating the FY27 budget, the projected total unaudited operating revenue increased by 4.4% as compared to FY26 revenue (*Figure 1*).

Revenue	FY26 Budget	FY26 Act.	FY27 Budget	BGT vs. Act. - %
Taxes & Assessments	4,938	4,961	5,267	6.2%
Interest	350	474	426	-10.0%
Fees	78	170	137	-19.4%
All Other (<i>Weed Abatement</i>)	<u>24</u>	<u>21</u>	<u>42</u>	<u>99.9%</u>
Total Revenue	5,390	5,626	5,872	4.4%

Figure 1

The projected FY27 operating expenditure shows a significant decrease compared to the FY26 (unaudited) costs, primarily due to construction expenses for a replacement fire station and the District's financial commitment to a vegetation management grant/rebate program. (*Figure 2*).

Expenditures	FY26 Budget	FY26 Act.	FY27 Budget	BGT vs. Act. %	BGT vs. Act. - \$
Fire/EMS Services/Fire Prevention	4,405	4,418	4,745	7.4%	327
Salaries & Benefits	83	80	90	12.6%	10
Service, Supplies, PY	700	250	360	43.9%	110
Depreciation	<u>16</u>	<u>98</u>	<u>-</u>	<u>-100.0%</u>	<u>(98)</u>
Total Operating Expense	5,203	4,846	5,195	7.2%	349
Operating Surplus (Deficit)	187	875	677	-22.6%	(198)
					-
Other Expenses (<i>Fire Station Replacement</i>)	2,429	2,429	0	-100.0%	(2,429)
Other Expenses (<i>Workforce Dev./Veg Mgmt</i>)	333	60	375	528.1%	315
Total Expense (<i>inc. Projects</i>)	7,965	7,335	5,570	-24.1%	(1,765)

Figure 2

Please note that the Fair Market Value (FMV) adjustments are included in the revenue or expense totals.

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

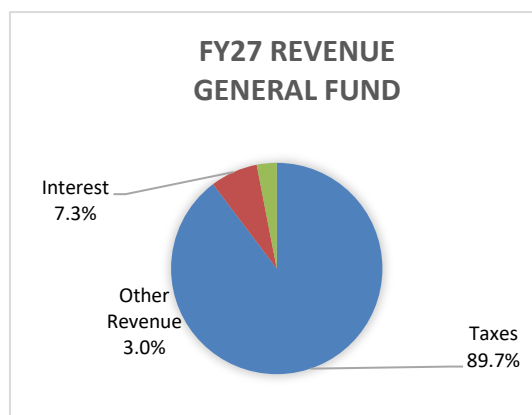
FY27 property tax represents the largest revenue category at approximately 90% of the General Fund's total revenue, or approximately \$5,267 million. The District's assessed valuation (AV) annual report grew by 8% over last year.

Fiscal Year	Total AV	Growth % Change
2019-20	2,549,302,136	
2020-21	2,668,009,106	4.66%
2021-22	2,794,493,982	4.74%
2022-23	2,976,988,289	6.53%
2023-24	3,180,159,126	6.82%
2024-25	3,305,215,412	3.93%
2025-26	3,505,547,395	6.06%
2026-27	3,788,337,398	8.07%

The FY27 general fund revenues (all) are projected at \$5,871,927. The variation between FY26 (Act.) and FY27 increased by 4.4%. The following summary of revenue changes is between FY27 Budget and FY26 *Actual (Unaudited)*:

Revenue – \$5,771,565

- **Taxes & Assessments** – the 1% AB8 tax revenue has an estimated growth of 6.5%.
- **Other Income** – FY27 does include a pass through of special assessment revenue for forced abatements.
- **Fees** – Fees are collected from services provided by the City of Vista through Fire Prevention inspections, plan reviews, and ambulance charges. Per the contract 10% of those fees are rebated back to the District.
- **Interest** – Interest earned on the District's portfolio significantly exceeded the budgeted amount, driven by prevailing market rates. The FY27 projection remains conservative and has the potential to outperform the budget plan.



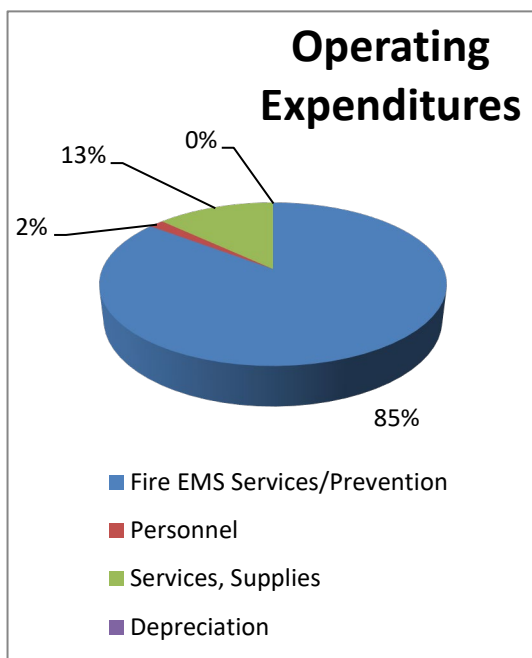
In addition to these general funds, during FY26 the District collected \$73,202 in restricted Fire Mitigation Fees (FMF), including interest. The total FMF expected for FY27 is \$54,858. Note: all monies collected will continue to reimburse the General Fund until the obligation of \$1,260,493 has been paid.

Operating Expenditures - \$5,569,165

The following is a summary of expenditure changes between the FY26 *Act. (Unaudited) Expenditures* and the proposed FY27 *Final Budget*:

Fire EMS Services – \$4,671,987

Under the contract between the City of Vista and the District, approved in 2010, the District contributes 90% of its operating revenues (excluding interest) toward fire emergency/EMS, fire prevention, and administrative services. As a result, any increase in estimated tax revenue produces a proportional increase in the District's cost obligation.



Personnel & Benefits – \$89,961

The District employs one part-time Administrative Manager and provides elected officials with a stipend of \$100 per board meeting, applicable to both regular and special meetings.

Service, Supplies, and Prior Year – \$359,963

The FY27 Service, Supplies and Prior Year categories increased 7.3% over FY26. Detailed highlights include:

- Administrative \$75,525 – Expenses included in this category include Administration (Misc.) - \$500; Board Expense - \$1,000; Audit - \$11,000; Dues - \$2,800 Legal - \$48,000; Legal Notices - \$6,000; LAFCO - \$3,225; and Election Services - \$3,000 (*every other year expense*).
- Apparel \$2,000 – this category will authorize the purchase of logo wear for staff and board members.
- Computer/Software \$10,500 – This category will fund the purchase or replacement of laptops for staff and board members, in addition to any related software.
- Contractual Services \$30,000 – There are no planned projects at this time; however, this is a placeholder in the event the board chooses to move forward on a future project.
- Fees - \$73,364 – This category includes Investment Fees - \$8,600; Payroll Processing Service - \$1,600; and the County of San Diego Administrative Costs \$62,864.
- Fire Prevention - \$5,000 – no changes are proposed.
- Hydrant Maintenance - \$32,000 – no changes are proposed.
- Information Technology - \$17,8745 – This category includes increased costs for Website - \$5,500 which is necessary for accessibility; Email Subscription - \$1,650; Zoom - \$175; Accounting Software - \$1,649; Domain Registration - \$150; Computer Maintenance - \$3,000; Website Refresh - \$5,000
- Insurance \$7,500 – The District increased its liability coverage limits mid-year in FY26. The July 1 renewal reflects the actual insurance costs associated with the higher coverage limits.
- Maintenance & Repair - \$55,000 – This category includes Emergency Access Roads – Maintenance - \$30,000; Emergency Access Road Repair - \$10,000; Emergency Access Gate Repair - \$10,000; and a proposed project for reflective posts - \$5,000.
- Meeting/Meals - \$2,000 –this category covers CSDA Chapter Dinner meetings and other meal expenses while performing duties within the position(s).
- Miscellaneous - \$10,000 – this category includes mileage and miscellaneous expenses. In addition, \$7,500 is planned for the relocation of the administrative office.
- Office Rental - \$4,000 – this category covers the office space rental during the transition to the new district office.
- Supplies - \$4,2000 – this category includes Signage - \$1,000; Postage - \$200; Office Supplies - \$2,500; Misc. Supplies - \$500.
- Training/Education - \$33,000 – This category includes Professional Development – Staff - \$5,000; Mandatory Training Board/Staff - \$3,000; and Conference – Board/Staff - \$25,000.
- Utilities - \$3,000 – this is a new category. Until the district moves its office, this is an estimate and placeholder for a future expense.
- Weed Abatement - \$40,676 – this account will reimburse the City of Vista for costs to abate properties located in the district. The District will recover the costs by levying a special assessment on the property tax bill.

Depreciation - \$0

The Board of Directors authorized the removal of all fixed assets from the District's records, as none met the capitalization threshold established under the District's capital asset policy.

Other Expenses - \$374,009

The Board has committed to supporting the Workforce Development Program in partnership with the City of Vista. Of this amount, \$170,000 is designated to fund intern positions through December 2026, with the remaining balance reserved for potential vegetation management programs, subject to Board approval during the fiscal year.

Cash Assets

Estimated Unaudited Cash Assets (As of June 30, 2026)

Fund / Account	Amount
General Fund	\$12,972,915
Fire Mitigation Fund	<u>\$(1,260,493)</u>
Total Unaudited Cash Assets	\$11,712,422

Note: The above amounts do include Fair Market Value adjustments.

Budget Summary

The District's FY27 operating revenues are projected to increase by 4.4%, while planned expenditures are anticipated to be approximately 7.3% higher than estimated FY26 expenses. The FY27 Preliminary Budget remains structurally balanced and fiscally responsible, providing a clear and sustainable financial roadmap for the year ahead.

This budget reflects the District's continued commitment to delivering the highest level of fire protection, emergency medical services, wildfire prevention, and community safety while maintaining prudent stewardship of public resources. District personnel remain focused on operational efficiency, sound fiscal management, and the identification of cost-saving opportunities wherever feasible.

The FY27 Preliminary Budget provides the financial framework necessary to sustain high-quality services and meet the evolving needs of the community, while remaining aligned with the District's core mission of protecting life, property, and the environment.

VISTA FIRE PROTECTION DISTRICT (FY)
Final Budget FY27

	A	B	C	D	E	F	G	J	K	L	M	N
								Jul '24 - Jun 25 (Audited)	FY26 Final w/Budget Adj.	FY26 Unaudited	FY27 Preliminary	FY27 Final
1							GENERAL FUND					
2							Ordinary Income/Expense					
3							Income					
4							Fees & Assessments					
5							550 · Fees Collected by City of Vista	9,528	9,814	9,433	13,347	8,490
6							551 · Ambulance Fees Collected - City	66,163	68,148	160,265	92,681	128,212
7							Total Fees & Assessments	75,692	77,962	169,698	106,028	136,702
8							Grants					
9							575 · ARPA	-	-	-	-	-
10							576 · Other	-	-	-	-	-
11							Total Grants	-	-	-	-	-
12							Interest (All)					
13							510 · Interest Allocation-Prop Tax	10,785	11,109	13,818	10,044	12,436
14							511 · Interest-County	73,422	29,369	29,442	23,487	26,498
15							512 · Interest Investment	442,422	309,695	430,250	346,358	387,225
16							513 · Interest - Banks	16	16	24	20	22
17							Total Interest (All)	526,645	350,189	473,534	379,909	426,180
18							Other Income					
21							Other Income - Other	50	50	75	75	100
22							Total Other Income	50	50	75	75	100
23							Property Tax		-		-	
24							301 · Current Secured	4,327,252	4,576,069	4,584,442	4,786,478	4,882,431
25							302 · Current Unsecured	149,828	154,323	155,609	163,912	158,721
26							303 · Current Secured HOE	19,705	19,705	19,763	20,148	20,158
27							304 · Current Unsecured HOE	11	11	9	10	10
28							305 · Current Sec St Unitary	81,691	81,691	89,991	92,001	91,791
29							306 · CurSec Unitary-Railroad	736	736	1,362	1,390	1,390
30							307 · CS Qualified Electric	8,593	8,593	8,379	8,547	8,547
31							308 · Delinq Unsecured	(1,353)	(1,353)	(3,972)	29,658	(4,052)
32							309 · Delinq Secured HOE	137	162	105	105	107
33							310 · Delinq Unsecured HOE	24	-	1	1	1
34							311 · Delinq Unsec State Unitary	16	16	3	70	3
35							312 · Delinq US Unitary-Railroad	-	-	-	27	-
36							313 · Discharged DLQ Unsec	28	33	24	18	24
37							314 · Current Secured Supp Roll	94,546	90,948	97,227	124,158	99,172
38							315 · Current Unsecured Supp Roll	1,641	5,234	6,622	7,542	6,754
39							316 · Supplemental HOE	106	58	181	183	184
40							317 · DLQ Unsec SUPP	1,578	1,626	1,552	9,183	1,583
41							318 · State PILT (Fish & Game)	97	97	98	100	100
42							Total Property Tax	4,684,637	4,937,949	4,961,397	5,243,532	5,266,925
43							Total Income	5,287,024	5,366,150	5,604,704	5,729,545	5,829,907
44							Gross Income	5,287,024	5,366,150	5,604,704	5,729,545	5,829,907

VISTA FIRE PROTECTION DISTRICT (FY)
Final Budget FY27

	A	B	C	D	E	F	G	J	K	L	M	N
								Jul '24 - Jun 25 (Audited)	FY26 Final w/Budget Adj.	FY26 Unaudited	FY27 Preliminary	FY27 Final
1	GENERAL FUND											
45	Expense											
46	Administrative											
47	600 · Administration/Miscellaneous							225	500	100	500	500
48	601 · Audit							8,600	11,000	10,500	11,000	11,000
49	602 · Board/Staff Meeting Expenses							57	1,000	115	1,000	1,000
50	604 · Dues							2,309	2,540	1,925	2,540	2,800
51	605 · Election Expenditures							1,483			5,000	3,000
52	606 · LAFCO Cost Apportionment							2,682	2,010	2,002	2,202	3,225
53	607 · Legal							57,356	50,000	27,559	48,000	48,000
54	608 · Legal Notices							3,003	5,500	2,817	5,500	6,000
55	Total Administrative							75,715	72,550	45,018	75,742	75,525
56	Apparel (Logo wear)											
57	615 · Apparel (Logo wear)							-	2,000		2,000	2,000
58	Total Apparel (Logo wear)							-	2,000	-	2,000	2,000
59	Computer/Software											
60	620 · Computer(Laptop)							2,042	3,500	1,908	5,000	7,500
61	621 · Software							1,114	2,500		2,500	3,000
62	Total Computer/Software							3,156	6,000	1,908	7,500	10,500
63	Contractual Services											
65	631 · Consultants							-	-			
66	631-01 · Buena Creek Project							27,358	-	300	-	-
67	631-02 · Aerial Services (FireWatch)							-	17,500	17,155	-	-
68	631 · Consultants - Other							2,500	25,000	1,428	25,000	30,000
69	Total 631 · Consultants							29,858	42,500	18,883	25,000	30,000
70	Fees											
71	640 · Administrative Cost-County							46,034	49,379	53,730	52,435	62,864
72	641 · Bank and Wire Fees							35	200	35	200	200
73	642 · Investment Fees							7,477	8,600	7,249	8,600	8,600
74	643 · Payroll Processing Fee							1,253	1,600	1,304	1,600	1,600
75	644 · 1099 Processing							38	100	30	100	100
76	Total Fees							54,837	59,879	62,349	62,935	73,364
77	Fire Prevention											
78	650 · Community Outreach							1,548	5,000	1,248	5,000	5,000
79	651 · Fire Inspection Services							78,138	-	-	-	-
80	Total Fire Prevention							79,687	5,000	1,248	5,000	5,000
81	Fire/EMS Services											
82	660 · Fire & Emergency Medical Srvcs							4,174,656	4,399,712	4,416,826	4,671,987	4,740,232
83	Total Fire/EMS Services							4,174,656	4,399,712	4,416,826	4,671,987	4,740,232
84	Grant(s)											
87	Total Grant(s)							1,965	-	-	-	-
88	Hydrant Maintenance											
89	680 · Hydrant Maintenance							25,566	30,000	28,530	30,000	30,000
90	681 · Hydrant Supplies							1,794	2,000	1,131	2,000	2,000
91	Total Hydrant Maintenance							27,359	32,000	29,661	32,000	32,000
92	Information Technology											
93	690 · Accounting Software							999	1,200	1,499	1,574	1,649
94	691 · Domain Registration							91	150	94	150	150
95	692 · Email Subscription							152	1,650	810	1,650	1,650
96	693 · Maintenance							2,674	3,000	1,800	3,000	3,000
97	694 · Website							1,008	2,340	2,172	5,500	5,500
98	695 · Website Refresh							-	5,000	-	5,000	5,000
99	696 · Zoom							160	175	-	175	175
100	697 Software Subscriptions							-	-	429	356	750
101	Total Information Technology							5,084	13,515	6,804	17,405	17,874
102	Insurance											
103	701 · Insurance-Commercial							5,027	9,928	6,203	7,134	7,500
104	Total Insurance							5,027	9,928	6,203	7,134	7,500

VISTA FIRE PROTECTION DISTRICT (FY)
Final Budget FY27

	A	B	C	D	E	F	G	J	K	L	M	N
								Jul '24 - Jun 25 (Audited)	FY26 Final w/Budget Adj.	FY26 Unaudited	FY27 Preliminary	FY27 Final
1	GENERAL FUND											
105	Maintenance & Repair								-			
106	710 · Emergency Access Rds. Maint							27,374	28,705	28,990	30,000	30,000
107	711 · Emergency Access Roads-Repair							13,823	5,000	9,975	10,000	10,000
108	712 · Panoramic Estates Rd Maint							-	-	-		
109	713 · EAR Gate Repair							-	-	13,500		10,000
110	NEW · Reflective Posts							-	5,000	-	5,000	5,000
111	Total Maintenance & Repair							41,197	38,705	52,465	45,000	55,000
112	Meeting/Meals								-			
113	720 · Meeting/Meals							1,598	2,000	1,480	2,000	2,000
114	Total Meeting/Meals							1,598	2,000	1,480	2,000	2,000
115	Miscellaneous								-			
116	725 · Office Set-Up (Relocation)							-	7,500	-	7,500	7,500
117	726 · Mileage							858	1,500	427	1,500	1,500
118	727 · Other							440	1,000	278	1,000	1,000
119	Total Miscellaneous							1,297	10,000	705	10,000	10,000
120	Office Rental								-			
121	730 · Smart Space							10,500	7,475	11,250	1,000	4,000
122	Total Office Rental							10,500	7,475	11,250	1,000	4,000
123	Personnel								-			
124	740 · Directors Compensation							7,400	7,500	5,700	7,500	7,500
125	741 · Administrative Manager							62,500	68,750	67,500	75,000	75,000
126	742 · Employer Payroll Tax							5,347	5,834	5,600	6,311	6,311
127	743 · Workers' Compensation Insurance							495	545	526	550	550
128	744 · Temporary Employee							-	-	-	-	-
129	Total Personnel							75,742	82,629	79,326	89,361	89,361
130	Personnel-Employee Benefit(s)								-			
131	750 · Phone Reimbursement							600	600	600	600	600
132	Total Personnel-Employee Benefit(s)							600	600	600	600	600
133	Supplies								-			
134	760 · Postage							176	200	19	200	200
135	761 · Office Supplies							1,980	2,500	1,244	2,500	2,500
136	762 · Signage							632	750		750	1,000
137	763 · Miscellaneous							15	500		500	500
138	Total Supplies							2,802	3,950	1,263	3,950	4,200
142	Training								-			
143	775 · Conference - Board/Staff							1,888	20,000	11,296	25,000	25,000
144	776 · Mandatory Training-Board/Staff							1,475	500		2,000	3,000
145	777 · Professional Development-Staff							665	5,000	480	5,000	5,000
146	Total Training							4,027	25,500	11,776	32,000	33,000
147	Utilities											
148	790 · Phone/Internet										3,000	3,000
149	Total Utilities										3,000	3,000
150	66900 · Reconciliation Discrepancies							0	-	(0)		
151	999 · PY Expenses							-	-	325	-	
152	Total Expense							4,595,109	4,813,943	4,748,091	5,093,616	5,195,156
153	Net Ordinary Income							691,915	552,207	856,613	635,929	634,751
154	Other Income/Expense								-		-	
155	Other Income								-		-	
156	570 · Weed Abatement Special Assessment							8,763	24,224	24,224	42,020	42,020
157	868 · Gain/Loss Valuation Change-Genl							181,221	-	(3,208)	-	
158	869 · Gain/Loss Valuation Change-FMIT							-	-	-	-	
159	571 · Weed Abatement Administrative Fee								-	-	-	-
160	Total Other Income							189,984	24,224	21,016	42,020	42,020

**VISTA FIRE PROTECTION DISTRICT (FY)
Final Budget FY27**

	A	B	C	D	E	F	G	J	K	L	M	N
								Jul '24 - Jun 25 (Audited)	FY26 Final w/Budget Adj.	FY26 Unaudited	FY27 Preliminary	FY27 Final
1	GENERAL FUND											
161	Other Expense											
162	Depreciation											
163	899 · Depreciation							16,479	15,960	98,275	-	-
164	Total Depreciation							16,479	15,960	98,275	-	-
171	Vegetation Management											
172	911 · Vegetation Management Program							-	133,458	6,090	163,333	163,333
173	912 · Vegetation Management Contract							-	29,875	29,875		
174	913 · Workforce Development Program							-	170,000	-	170,000	170,000
175	Total Vegetation Management							-	333,333	35,965	333,333	333,333
176												
177	910 · Forced Abatement							8,575	23,744	23,744	40,676	40,676
178	Total Weed Abatement Forced Abatement							8,575	23,744	23,744	40,676	40,676
179	798 · Fire Station Replacement							849,901	2,429,192	2,429,192	-	-
180	Total Other Expense							874,955	2,802,229	2,587,176	374,009	374,009
182	Net Other Income							(684,971)	(2,778,005)	(2,566,160)	(331,989)	(331,989)
183	Net Income							6,945	(2,225,798)	(1,709,548)	303,940	302,762
185	Net Ordinary Income (General Fund)							6,945	(2,225,798)	(1,709,548)	303,940	302,762
188	FIRE MITIGATION FUND											
189	400 · Fire Mitigation Fees							160,277	151,485	70,359	52,692	52,769
190	401 · Interest - FMIT							18,524	2,500	2,784	648	2,088
191	869 · FMF Gain/Loss Valuation Change							7,709		59		
192	799 · FMF Expense (Transfer to GF)							(574,741)		-	-	-
193	Net Ordinary Income (FMF)							(388,232)	153,985	73,202	53,340	54,858
196	Net Ordinary Income (All Funds)							(381,287)	(2,071,813)	(1,636,345)	357,280	357,619

Combined Balance Sheet (Cash)

June 30, 2026

(Unaudited)

	GENERAL FUND			FIRE MITIGATION FUND		TOTAL (All Funds)	
	30-Jun-25	30-Jun-26		30-Jun-25	30-Jun-26	30-Jun-25	30-Jun-26
ASSETS			ASSETS				
Current Assets			Current Assets				
Checking/Savings			Checking/Savings				
103 · Wells Fargo Checking	56,394	83,516				56,394	83,516
104 · SDCO Investment Pool	1,615,898	910,375				1,615,898	910,375
104-01 · SDCO Investment Pool FMV Adj	(2,957)	(4,117)				(2,957)	(4,117)
			106 · Cash in Treasury Fire Mitigation	32,231	47	32,231	47
109 · Investment - LAIF	469,236	32,977	106-01 · FMV Adjustment	(59)	0	(59)	0
109-01 · Investment - LAIF FMV Adjustment	562	(37)				469,236	32,977
	-	-				562	(37)
Total Checking/Savings	2,139,134	1,022,714	Total Checking/Savings	32,172	48	2,171,306	1,022,761
Accounts Receivable						-	-
11000 · Accounts Receivable	8,392	18,762				8,392	18,762
Total Accounts Receivable	8,392	18,762				8,392	18,762
Other Current Assets			Other Current Assets				-
111 · California Asset Management Pro	1,586,876	1,012,489				1,586,876	1,012,489
112 · California CLASS	3,129,072	1,112,689				3,129,072	1,112,689
112.01 · California CLASS	2,018,828	1,597,644				2,018,828	1,597,644
112.02 · California CLASS (FMV Adjustment)	2,330	2,072				2,330	2,072
112.03 · California CLASS TS2	-	2,000,000					2,000,000
113 · California Bank & Trust Wealth	5,159,772	5,126,171				5,159,772	5,126,171
113-01 · CB&T FMF Adjustment	(24,261)	(23,816)				(24,261)	(23,816)
120 · Prepaid Expenses	5,178					5,178	-
110 · Taxes Receivable	18,559	14,723	115 · Fees Receivable - FMF	16,721	30,840	35,280	45,564
132 · Accrued Interest Receivable	35,388	15,430	133 · Accrued Int Receivable-FMIT	7,112	1,320	42,500	16,750
134 · Due from FMF > GF	1,357,493	1,260,493				1,357,493	1,260,493
139 · Security Deposit	800	800				800	800
Total Other Current Assets	13,290,036	12,118,694	Total Other Current Assets	23,833	32,160	13,313,869	12,150,854
Fixed Assets						-	-
144 · Access Road Improvements	368,727					-	-
151 · Accumulated Depreciation	(270,452)	-		-	-	-	-
Total Fixed Assets	98,275	-				98,275	-
TOTAL ASSETS	15,535,837.37	13,160,170	TOTAL ASSETS	56,005	32,208	15,591,843	13,192,378
	15,535,837	13,160,170		56,005	32,208	15,591,843	13,192,378
LIABILITIES			LIABILITIES				
Liabilities			Liabilities				
Current Liabilities			Current Liabilities				-
Accounts Payable			Accounts Payable				-
20000 · *Accounts Payable	878,585	211,227	20000 · *Accounts Payable	-	-	878,585	211,227
Total Accounts Payable	878,585	211,227		-	-	878,585	211,227
Other Current Liabilities			Other Current Liabilities				-
220 · Salary & Payroll Taxes Payable	6,997	8,235	211 · Due to GF < FMF	1,357,493	1,260,493	1,357,493	1,260,493
230 · VTA Reconstruction	2,429,193			-	0	6,997	8,235
Total Other Current Liabilities	2,436,191	8,235	Total Other Current Liabilities	1,357,493	1,260,493	2,429,193	-
Total Current Liabilities	3,314,775	219,462	Total Current Liabilities	1,357,493	1,260,493	3,793,684	1,268,728
Total Liabilities	3,314,775	219,462	Total Liabilities	1,357,493	1,260,493	4,672,268	1,479,955
Equity			Equity				-
280 - Fire Station	2,429,192					2,429,192	-
281 - Fire/EMS Services	4,399,712	4,740,232				4,399,712	4,740,232
282 - Community Wildfire Protection	1,000,000	1,000,000				1,000,000	1,000,000
285 - General Operating Reserve	3,317,678	7,576,328				3,317,678	7,576,328
290 - Investment in General Fixed Assets	98,275	-				98,275	-
	-	-	291 - Fire Mitigation Fee Fund	56,005	32,207	56,005	32,207
Equity Subtotal	11,244,857	13,316,561	Equity Subtotal	56,004	32,207	11,300,862	13,348,768
Net Income	6,945	(1,709,548)	Net Income	(388,232)	73,202	(381,287)	(1,636,346)
Total Equity	11,251,802	11,607,013	Total Equity		105,410	10,919,575	11,712,422
TOTAL LIABILITIES & EQUITY	14,566,577	11,826,475	TOTAL LIABILITIES & EQUITY	1,025,265	105,410	15,591,843	13,192,377