

# Vista Fire Protection District FY27 Preliminary Budget

June 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

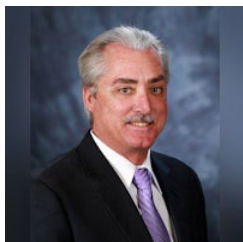
## Board of Directors



John Ploetz  
President  
Division C



James Elliott  
Vice President  
At Large



Jerry Hill  
Director  
At Large



Marc Makebakken  
Director  
Division B



Read Miller  
Director  
Division A



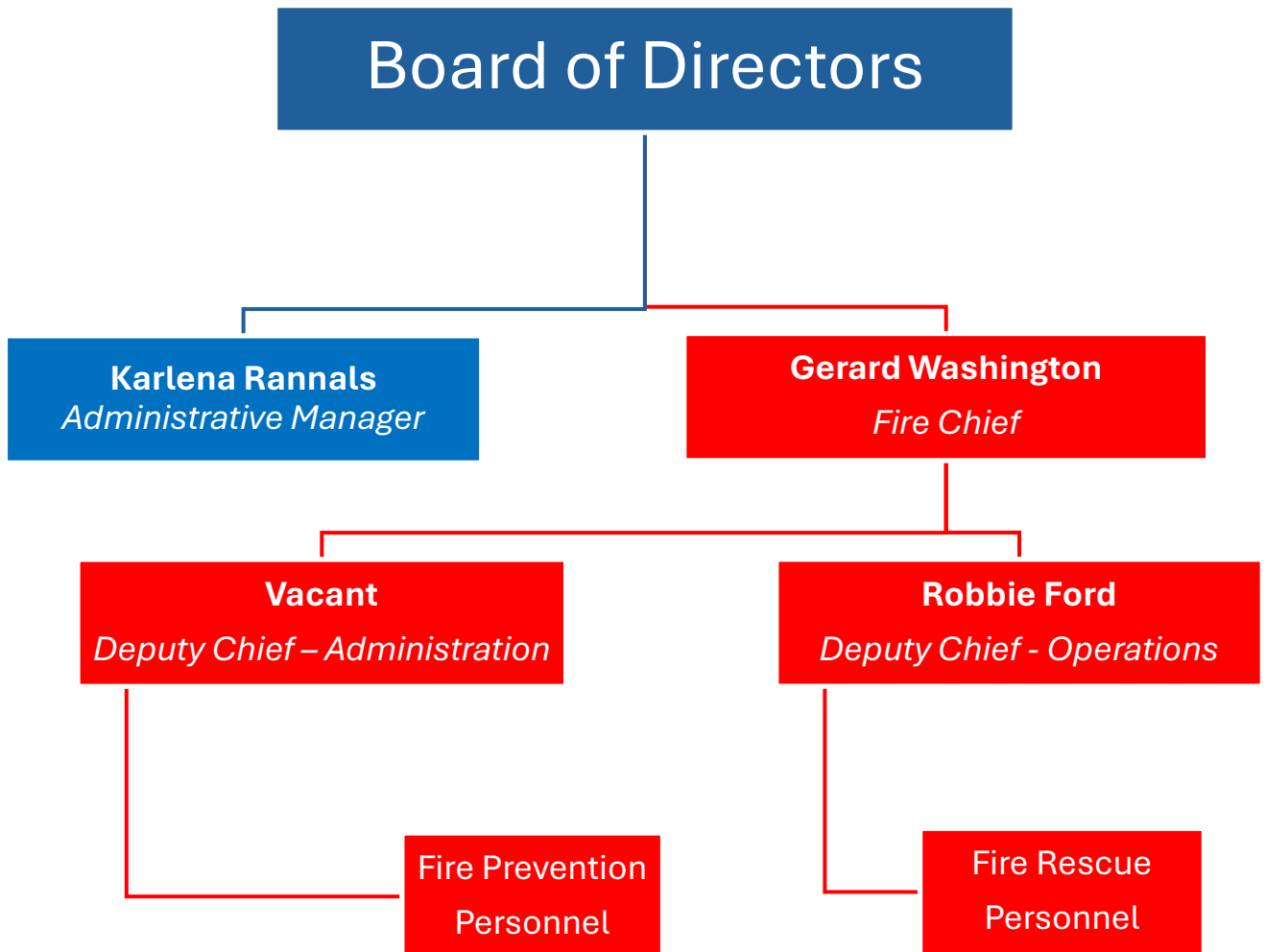
Karlena Rannals  
Administrative Manager

## Staff



Gerard Washington  
Fire Chief

# Vista Fire Protection District





# VISTA Fire Protection District

## PRELIMINARY Budget - FY27

June 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 1.0% as compared to FY26 estimated revenue (*Figure 1*).

Revenue	FY26 Budget	FY26 Est.	FY27 Budget	BGT vs. Est. - %
Taxes & Assessments	4,938	5,095	5,244	2.9%
Interest	350	472	380	-19.4%
Fees	78	104	106	2.0%
All Other ( <i>Weed Abatement</i> )	<u>24</u>	<u>51</u>	<u>42</u>	<u>-16.8%</u>
Total Revenue	5,390	5,721	5,772	100.88%

*Figure 1*

The projected FY27 operating expenditure shows a significant decrease compared to the FY26 estimated (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 Est.	FY27 Budget	BGT vs. Est. - %	BGT vs. Est. - \$
Fire/EMS Services	4,400	4,444	4,672	5.1%	228
Fire Prevention	5	1	5	300.6%	4
Salaries & Benefits	83	79	89	12.5%	10
Service, Supplies, PY	700	407	368	-9.6%	(39)
Depreciation	<u>16</u>	<u>98</u>	<u>-</u>	<u>-100.0%</u>	<u>(98)</u>
Total Operating Expense	5,203	5,030	5,134	2.1%	104
Operating Surplus (Deficit)	187	691	636	-8.0%	(55)
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	333	456.2%	273
Total Expense ( <i>inc. Projects</i> )	7,965	7,519	5,467	-27.3%	(2,052)

*Figure 2*

Please note that the Fair Market Value (FMV) adjustments are not included in the revenue or expense totals.

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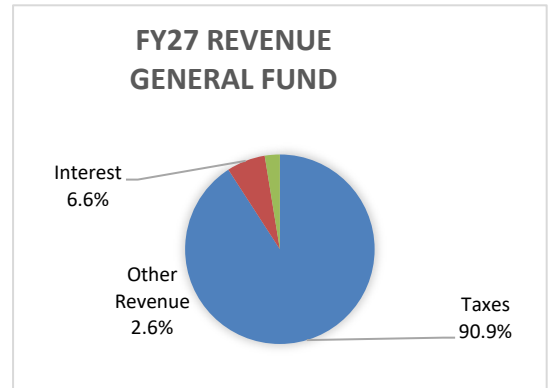
**Mission: to protect life and property with fire and medical emergency services through effective prevention, response, and education.**

FY27 property tax represents the largest revenue category at approximately 92% of the General Fund’s total revenue, or approximately \$5,244 million. The District’s assessed valuation (AV) annual report is estimated to grow 3.0%.

The FY27 general fund revenues (all) are projected at \$5,729.545. The variation between FY26 (Est.) and FY27 increased by 1.0%. The following summary of revenue changes is between FY27 Budget and the FY26 Estimate (Unaudited):

**Revenue – \$5,771,565**

- **Taxes & Assessments** – the 1% AB8 tax revenue has an estimated growth of 3.0%.
- **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.



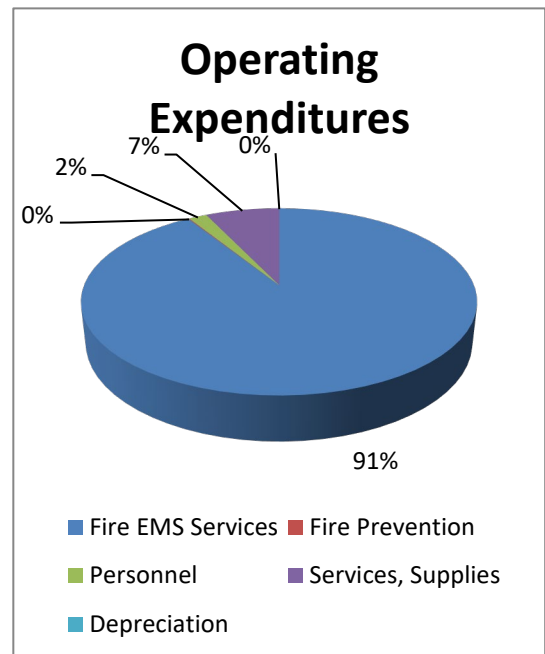
In addition to these general funds, the District expects to collect FY26 \$55,344 in restricted Fire Mitigation Fees (FMF), including interest. The total FMF expected for FY27 is a similar amount.

**Operating Expenditures - \$5,134,292**

The following is a summary of expenditure changes between the FY26 Est. (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 – \$367,943**

The FY27 Service, Supplies and Prior Year categories increased 13.8% over FY26. Detailed highlights include:

- Administrative \$75,472 – Expenses included in this category include Administration (Misc.) - \$500; Board Expense - \$1,000; Audit - \$11,000; Dues - \$2,540 Legal - \$48,000; Legal Notices - \$5,500; LAFCO - \$2,202; and Election Services - \$5,000 (*every other year expense*).
- Apparel \$2,000 – this category will authorize the purchase of logo wear for staff and board members.
- Computer/Software \$7,500 – This category will fund the purchase or replacement of laptops for staff and board members, in addition to any related software.
- Contractual Services \$25,000 – 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 - \$62,935 – This category includes Investment Fees - \$8,600; Payroll Processing Service - \$1,600; and the County of San Diego Administrative Costs \$52,435.
- Fire Prevention - \$5,000 – This category includes Community Outreach/Public Education - \$5,000.
- Hydrant Maintenance - \$32,000 – no changes are proposed.
- Information Technology - \$17,405 – This category includes increased costs for Website - \$5,500 which is necessary for accessibility; Email Subscription - \$1,650; Zoom - \$175; Accounting Software - \$1,574; Domain Registration - \$150; Computer Maintenance - \$3,000; Website Refresh - \$5,000
- Insurance \$7,134 – The District is budgeting for a 15% 8% increase for FY27.
- Maintenance & Repair - \$45,000 – This category includes Emergency Access Roads – Maintenance - \$30,000; Emergency Access Road 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 - \$1,000 – this category covers the office space rental during the transition to the new district office.
- Supplies - \$3,950 – this category includes Signage - \$750; Postage - \$200; Office Supplies - \$2,500; Misc. Supplies - \$500.
- Training/Education - \$32,000 – This category includes Professional Development – Staff - \$5,000; Mandatory Training Board/Staff - \$2,000; 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 making 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 - \$333,333**

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 March 31, 2026)

<b>Fund / Account</b>	<b>Amount</b>
General Fund	\$12,691,548
Fire Mitigation Fund	<u>\$(1,259,965)</u>
<b>Total Unaudited Cash Assets</b>	<b>\$11,431,809</b>

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

## Budget Summary

The District's FY27 operating revenues are projected to increase by 1.0%, while planned expenditures are anticipated to be approximately 7.2% 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)  
Preliminary Budget FY27**

	A	B	C	D	E	F	G	I	J	K	L	M
								Jul '23 - Jun 24 (Audited)	Jul '24 - Jun 25 (Audited)	FY26 Final w/Budget Adj.	FY26 (Est.)	FY27 Preliminary
1	<b>GENERAL FUND</b>											
2	<b>Ordinary Income/Expense</b>											
3	<b>Income</b>											
4	<b>Fees &amp; Assessments</b>											
5	550 · Fees Collected by City of Vista								9,528	9,814	13,085	13,347
6	551 · Ambulance Fees Collected - City							53,798	66,163	68,148	90,864	92,681
7	<b>Total Fees &amp; Assessments</b>							53,798	75,692	77,962	103,949	106,028
8	<b>Grants</b>											
9	575 · ARPA							-	-	-	-	-
10	576 · Other							193,400	-	-	-	-
11	<b>Total Grants</b>							193,400	-	-	-	-
12	<b>Interest (All)</b>											
13	510 · Interest Allocation-Prop Tax							11,436	10,785	11,109	12,555	10,044
14	511 · Interest-County							194,427	73,422	29,369	26,096	23,487
15	512 · Interest Investment							234,539	442,422	309,695	432,947	346,358
16	513 · Interest - Banks							39	16	16	25	20
17	<b>Total Interest (All)</b>							440,442	526,645	350,189	471,624	379,909
18	<b>Other Income</b>											
21	Other Income - Other							12,325	50	50	75	75
22	<b>Total Other Income</b>							12,325	50	50	75	75
23	<b>Property Tax</b>											
24	301 · Current Secured							4,149,083	4,327,252	4,576,069	4,647,066	4,786,478
25	302 · Current Unsecured							144,338	149,828	154,323	160,698	163,912
26	303 · Current Secured HOE							20,122	19,705	19,705	19,753	20,148
27	304 · Current Unsecured HOE							11	11	11	9	10
28	305 · Current Sec St Unitary							77,779	81,691	81,691	90,197	92,001
29	306 · CurSec Unitary-Railroad							789	736	736	1,362	1,390
30	307 · CS Qualified Electric							8,856	8,593	8,593	8,379	8,547
31	308 · Delinq Unsecured							(2,192)	(1,353)	(1,353)	29,076	29,658
32	309 · Delinq Secured HOE							69	137	162	103	105
33	310 · Delinq Unsecured HOE							0	24	-	1	1
34	311 · Delinq Unsec State Unitary							0	16	16	69	70
35	312 · Delinq US Unitary-Railroad							(12)	-	-	26	27
36	313 · Discharged DLQ Unsec							14	28	33	18	18
37	314 · Current Secured Supp Roll							131,776	94,546	90,948	121,724	124,159
38	315 · Current Unsecured Supp Roll							8,063	1,641	5,234	7,394	7,542
39	316 · Supplemental HOE							136	106	58	180	183
40	317 · DLQ Unsec SUPP							1,436	1,578	1,626	9,003	9,183
41	318 · State PILT (Fish & Game)							98	97	97	98	100
42	<b>Total Property Tax</b>							4,540,366	4,684,637	4,937,949	5,095,159	5,243,532
43	<b>Total Income</b>							5,240,331	5,287,024	5,366,150	5,670,807	5,729,545
44	<b>Gross Income</b>							5,240,331	5,287,024	5,366,150	5,670,807	5,729,545
45	<b>Expense</b>											
46	<b>Administrative</b>											
47	600 · Administration/Miscellaneous							490	225	500	100	500
48	601 · Audit							8,100	8,600	11,000	10,500	11,000
49	602 · Board/Staff Meeting Expenses							447	57	1,000	231	1,000
50	604 · Dues							1,457	2,309	2,540	2,467	2,540
51	605 · Election Expenditures								1,483			5,000
52	606 · LAFCO Cost Apportionment							2,299	2,682	2,010	2,002	2,202

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

	A	B	C	D	E	F	G	I	J	K	L	M
1	GENERAL FUND							Jul '23 - Jun 24 (Audited)	Jul '24 - Jun 25 (Audited)	FY26 Final w/Budget Adj.	FY26 (Est.)	FY27 Preliminary
53							607 · Legal	10,036	57,356	50,000	27,176	48,000
54							608 · Legal Notices	2,492	3,003	5,500	3,325	5,500
55							<b>Total Administrative</b>	25,320	75,715	72,550	45,800	75,742
56							Apparel (Logo wear)					
57							615 · Apparel (Logo wear)	-	-	2,000		2,000
58							<b>Total Apparel (Logo wear)</b>	-	-	2,000	-	2,000
59							Computer/Software					
60							620 · Computer(Laptop)	1,621	2,042	3,500		5,000
61							621 · Software	435	1,114	2,500		2,500
62							<b>Total Computer/Software</b>	2,056	3,156	6,000	-	7,500
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	17,500	2,500	25,000		25,000
69							<b>Total 631 · Consultants</b>	17,500	29,858	42,500	17,455	25,000
70							Fees					
71							640 · Administrative Cost-County	42,182	46,034	49,379	49,515	52,435
72							641 · Bank and Wire Fees	80	35	200	43	200
73							642 · Investment Fees	8,025	7,477	8,600	7,155	8,600
74							643 · Payroll Processing Fee	1,018	1,253	1,600	1,346	1,600
75							644 · 1099 Processing	28	38	100	30	100
76							<b>Total Fees</b>	51,334	54,837	59,879	58,090	62,935
77							Fire Prevention					
78							650 · Community Outreach		1,548	5,000	1,248	5,000
79							651 · Fire Inspection Services	71,735	78,138	-		-
80							<b>Total Fire Prevention</b>	71,735	79,687	5,000	1,248	5,000
81							Fire/EMS Services					
82							660 · Fire & Emergency Medical Svcs	4,048,272	4,174,656	4,399,712	4,444,154	4,671,987
83							<b>Total Fire/EMS Services</b>	4,048,272	4,174,656	4,399,712	4,444,154	4,671,987
84							Grant(s)					
85							670 · ARPA	193,400	-	-		-
86							671 · Fire Safe Council Vista	2,300	1,965	-		-
87							<b>Total Grant(s)</b>	195,700	1,965	-	-	-
88							Hydrant Maintenance					
89							680 · Hydrant Maintenance	28,026	25,566	30,000	27,750	30,000
90							681 · Hydrant Supplies	1,357	1,794	2,000	1,233	2,000
91							<b>Total Hydrant Maintenance</b>	29,383	27,359	32,000	28,983	32,000
92							Information Technology					
93							690 · Accounting Software	799	999	1,200	1,499	1,574
94							691 · Domain Registration	91	91	150	23	150
95							692 · Email Subscription	25	152	1,650	810	1,650
96							693 · Maintenance	2,402	2,674	3,000	2,300	3,000
97							694 · Website	1,008	1,008	2,340	2,172	5,500
98							695 · Website Refresh		-	5,000	-	5,000
99							696 · Zoom	159	160	175	170	175
100							697 · Adobe	-	-	-	324	356
101							<b>Total Information Technology</b>	4,484	5,084	13,515	7,298	17,405

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

	A	B	C	D	E	F	G	I	J	K	L	M	
1	GENERAL FUND							Jul '23 - Jun 24 (Audited)	Jul '24 - Jun 25 (Audited)	FY26 Final w/Budget Adj.	FY26 (Est.)	FY27 Preliminary	
102	Insurance									-		-	
103	701 · Insurance-Commercial							4,242	5,027	9,928	6,203	7,134	
104	<b>Total Insurance</b>							4,242	5,027	9,928	6,203	7,134	
105	Maintenance & Repair									-		-	
106	710 · Emergency Access Rds. Maint							25,723	27,374	28,705	21,597	30,000	
107	711 · Emergency Access Roads-Repair							-	13,823	5,000	9,975	10,000	
108	712 · Panoramic Estates Rd Maint							-	-	-	-		
109	713 · EAR Gate Repair							5,473	-	-			
110	NEW · Reflective Posts							-	-	5,000	-	5,000	
111	<b>Total Maintenance &amp; Repair</b>							31,196	41,197	38,705	31,572	45,000	
112	Meeting/Meals									-		-	
113	720 · Meeting/Meals							1,573	1,598	2,000	1,578	2,000	
114	<b>Total Meeting/Meals</b>							1,573	1,598	2,000	1,578	2,000	
115	Miscellaneous									-		-	
116	725 · Office Set-Up (Relocation)							-	-	7,500	-	7,500	
117	726 · Mileage							398	858	1,500	569	1,500	
118	727 · Other							495	440	1,000	240	1,000	
119	<b>Total Miscellaneous</b>							893	1,297	10,000	808	10,000	
120	Office Rental									-		-	
121	730 · Smart Space							9,900	10,500	7,475	12,360	1,000	
122	<b>Total Office Rental</b>							9,900	10,500	7,475	12,360	1,000	
123	Personnel									-		-	
124	740 · Directors Compensation							6,300	7,400	7,500	5,800	7,500	
125	741 · Administrative Manager							55,000	62,500	68,750	67,500	75,000	
126	742 · Employer Payroll Tax							4,910	5,347	5,834	5,607	6,311	
127	743 · Workers' Compensation Insurance							560	495	545	550	550	
128	744 · Temporary Employee							75,345	-	-			
129	<b>Total Personnel</b>							142,115	75,742	82,629	79,457	89,361	
130	Personnel-Employee Benefit(s)									-		-	
131	750 · Phone Reimbursement							600	600	600	600	600	
132	<b>Total Personnel-Employee Benefit(s)</b>							600	600	600	600	600	
133	Supplies									-		-	
134	760 · Postage							-	176	200		200	
135	761 · Office Supplies							607	1,980	2,500	622	2,500	
136	762 · Signage							-	632	750		750	
137	763 · Miscellaneous							57	15	500		500	
138	<b>Total Supplies</b>							664	2,802	3,950	622	3,950	
142	Training									-		-	
143	775 · Conference - Board/Staff							3,302	1,888	20,000	12,443	25,000	
144	776 · Mandatory Training-Board/Staff							222	1,475	500		2,000	
145	777 · Professional Development-Staff							-	665	5,000	980	5,000	
146	<b>Total Training</b>							3,524	4,027	25,500	13,422	32,000	
147	Utilities												
148	790 · Phone/Internet											3,000	
149	<b>Total Utilities</b>											3,000	
150	66900 · Reconciliation Discrepancies							(0)	0	0	0	0	
151	999 · PY Expenses							-	-	-	325	-	
152	<b>Total Expense</b>							4,640,490	4,595,109	4,813,943	4,749,976	5,093,616	

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

	A	B	C	D	E	F	G	I	J	K	L	M	
1								Jul '23 - Jun 24 (Audited)	Jul '24 - Jun 25 (Audited)	FY26 Final w/Budget Adj.	FY26 (Est.)	FY27 Preliminary	
153	<b>GENERAL FUND</b>												
	<b>Net Ordinary Income</b>							<b>599,841</b>	<b>691,915</b>	<b>552,207</b>	<b>920,831</b>	<b>635,929</b>	
154	<b>Other Income/Expense</b>												
155	<b>Other Income</b>												
156	570 · Weed Abatement Special Assessment							-	8,763	24,224	24,224	42,020	
157	868 · Gain/Loss Valuation Change-Genl							407,785	181,221	-	26,284	-	
159	<b>Total Other Income</b>							<b>407,785</b>	<b>189,984</b>	<b>24,224</b>	<b>50,508</b>	<b>42,020</b>	
160	<b>Other Expense</b>												
161	<b>Depreciation</b>												
162	899 · Depreciation							17,619	16,479	15,960	98,275		
163	<b>Total Depreciation</b>							<b>17,619</b>	<b>16,479</b>	<b>15,960</b>	<b>98,275</b>	<b>-</b>	
170	<b>Vegetation Management</b>												
171	911 · Vegetation Management Program							-	-	133,458	30,000	163,333	
172	912 · Vegetation Management Contract							-	-	29,875	29,875		
173	913 · Workforce Development Program							-	-	170,000	-	170,000	
174	<b>Total Vegetation Management</b>							<b>-</b>	<b>-</b>	<b>333,333</b>	<b>59,875</b>	<b>333,333</b>	
175													
176	910 · Forced Abatement							-	8,575	23,744	23,744	40,676	
177	<b>Total Weed Abatement Forced Abatement</b>							<b>-</b>	<b>8,575</b>	<b>23,744</b>	<b>23,744</b>	<b>40,676</b>	
178	798 · Fire Station Replacement								849,901	2,429,192	2,429,192		
179	<b>Total Other Expense</b>							<b>17,619</b>	<b>874,955</b>	<b>2,802,229</b>	<b>2,611,086</b>	<b>374,009</b>	
181	<b>Net Other Income</b>							<b>390,166</b>	<b>(684,971)</b>	<b>(2,778,005)</b>	<b>(2,560,579)</b>	<b>(331,989)</b>	
182	<b>Net Income</b>							<b>990,007</b>	<b>6,945</b>	<b>(2,225,798)</b>	<b>(1,639,748)</b>	<b>303,940</b>	
184	<b>Net Ordinary Income (General Fund)</b>							<b>990,007</b>	<b>6,945</b>	<b>(2,225,798)</b>	<b>(1,639,748)</b>	<b>303,940</b>	
187	<b>FIRE MITIGATION FUND</b>												
188	400 · Fire Mitigation Fees							180,589	160,277	151,485	52,692	52,692	
189	401 · Interest - FMIT							12,331	18,524	2,500	2,593	648	
190	869 · FMF Gain/Loss Valuation Change								7,709		59		
191	799 · FMF Expense (Transfer to GF)								(574,741)		-	-	
192	<b>Net Ordinary Income (FMF)</b>							<b>192,919</b>	<b>(388,232)</b>	<b>153,985</b>	<b>55,344</b>	<b>53,340</b>	
195	<b>Net Ordinary Income (All Funds)</b>							<b>1,182,926</b>	<b>(381,287)</b>	<b>(2,071,813)</b>	<b>(1,584,404)</b>	<b>357,280</b>	

**Combined Balance Sheet (Cash)**

**May 31, 2026**

**(Unaudited)**

	GENERAL FUND		FIRE MITIGATION FUND		TOTAL (All Funds)		TOTAL (All Funds)	
	30-Jun-25	31-May-26	30-Jun-25	31-May-26	30-Jun-25	31-May-26	30-Jun-25	31-May-26
<b>ASSETS</b>								
<b>Current Assets</b>								
<b>Checking/Savings</b>								
103 · Wells Fargo Checking	56,394	65,019			56,394	65,019		
104 · SDCO Investment Pool	1,615,898	802,733			1,615,898	802,733		
104-01 · SDCO Investment Pool FMV Adj	(2,957)				(2,957)			
109 · Investment - LAIF	469,236	32,977			469,236	32,977		
109-01 · Investment - LAIF FMV Adjustment	562				562			
<b>Total Checking/Savings</b>	<b>2,139,134</b>	<b>900,729</b>			<b>2,171,306</b>	<b>997,776</b>		
<b>Accounts Receivable</b>								
11000 · Accounts Receivable	8,392	0			8,392			
<b>Total Accounts Receivable</b>	<b>8,392</b>	<b>-</b>			<b>8,392</b>	<b>-</b>		
<b>Other Current Assets</b>								
111 · California Asset Management Pro	1,586,876	1,009,363			1,586,876	1,009,363		
112 · California CLASS	3,129,072	2,607,808			3,129,072	2,607,808		
112.01 · California CLASS	2,018,828	2,093,761			2,018,828	2,093,761		
112.02 · California CLASS (FMV Adjustment)	2,330	2,072			2,330	2,072		
113 · California Bank & Trust Wealth	5,159,772	5,104,464			5,159,772	5,104,464		
113-01 · CB&T FMF Adjustment	(24,261)				(24,261)			
120 · Prepaid Expenses	5,178				5,178			
110 · Taxes Receivable	18,559				18,559			
132 · Accrued Interest Receivable	35,388	5,244			40,632	5,244		
134 - Due from FMF > GF	1,357,493	1,357,493			1,357,493	1,357,493		
139 · Security Deposit	800	800			800	800		
<b>Total Other Current Assets</b>	<b>13,290,036</b>	<b>12,181,006</b>			<b>13,313,869</b>	<b>12,181,486</b>		
<b>Fixed Assets</b>								
144 · Access Road Improvements	368,727				368,727			
151 · Accumulated Depreciation	(270,452)				(270,452)			
<b>Total Fixed Assets</b>	<b>98,275</b>	<b>-</b>			<b>98,275</b>	<b>-</b>		
<b>TOTAL ASSETS</b>	<b>15,535,837.37</b>	<b>13,081,735</b>			<b>15,591,843</b>	<b>13,179,262</b>		
	<b>15,535,837</b>	<b>13,081,735</b>			<b>15,591,843</b>	<b>13,179,262</b>		
<b>LIABILITIES</b>								
<b>Liabilities</b>								
<b>Current Liabilities</b>								
<b>Accounts Payable</b>								
20000 · *Accounts Payable	878,585	141,817			878,585	141,817		
<b>Total Accounts Payable</b>	<b>878,585</b>	<b>141,817</b>			<b>878,585</b>	<b>141,817</b>		
<b>Other Current Liabilities</b>								
220 · Salary & Payroll Taxes Payable	6,997	6,728			6,997	6,728		
230 · VTA Reconstruction	2,429,193				2,429,193			
<b>Total Other Current Liabilities</b>	<b>2,436,191</b>	<b>6,728</b>			<b>2,436,191</b>	<b>6,728</b>		
<b>Total Current Liabilities</b>	<b>3,314,775</b>	<b>148,545</b>			<b>3,314,775</b>	<b>148,545</b>		
<b>Total Liabilities</b>	<b>3,314,775</b>	<b>148,545</b>			<b>3,314,775</b>	<b>148,545</b>		
<b>Equity</b>								
280 - Fire Station	2,429,192				2,429,192			
281 - Fire/EMS Services	4,399,712	4,399,712			4,399,712	4,399,712		
282 - Community Wildfire Protection	1,000,000	1,000,000			1,000,000	1,000,000		
285 - General Operating Reserve	3,317,678	7,893,051			3,317,678	7,893,051		
290 - Investment in General Fixed Assets	98,275				98,275			
<b>Equity Subtotal</b>	<b>11,244,857</b>	<b>13,292,763</b>			<b>11,300,862</b>	<b>13,348,767</b>		
<b>Net Income</b>	<b>6,945</b>	<b>(1,704,090)</b>			<b>(388,232)</b>	<b>480</b>		
<b>Total Equity</b>	<b>11,251,802</b>	<b>11,588,673</b>			<b>10,919,575</b>	<b>11,673,224</b>		
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b>14,566,577</b>	<b>11,737,218</b>			<b>1,025,265</b>	<b>84,551</b>		
					<b>1,025,265</b>	<b>84,551</b>		