



# County of San Diego

VACANT  
DIRECTOR

PUBLIC SAFETY GROUP  
SAN DIEGO COUNTY FIRE  
5510 OVERLAND AVE, SUITE 250, SAN DIEGO, CA 92123-1239  
[www.sdcountyfire.org](http://www.sdcountyfire.org)

JEFF COLLINS  
ASSISTANT DIRECTOR

November 19, 2021

TO: Supervisor Nathan Fletcher, Chair  
Supervisor Nora Vargas, Vice Chair  
Supervisor Joel Anderson  
Supervisor Terra Lawson-Remer  
Supervisor Jim Desmond

FROM: Jeff Collins, Assistant Director  
San Diego County Fire

## **ANNUAL REPORT OF FIRE MITIGATION FEES FOR FISCAL YEAR 2020-21 (Districts: All)**

On December 11, 1985 (11), the Board of Supervisors (Board) adopted the Fire Mitigation Fee (FMF) Ordinance, pursuant to its authority under the Mitigation Fee Act. The Mitigation Fee Act (California Government Code sections 66000, et seq.) provides authority for local governments to impose fees to offset the impacts of development on public facilities or services. The statute regulates how public agencies may collect, maintain, and spend development impact fees, including reporting requirements.

The County's FMF program allows fire districts, lacking legal authority to directly impose and collect mitigation fees, to receive FMF funding for capital facilities and equipment to serve new developments in their districts. The County's Department of Planning and Development Services collects the FMF from applicants when building permits are issued, then distributes the funds to the fourteen (14) participating fire agencies on a quarterly basis.

Due to recent changes in legislation and to meet County objectives, the department is seeking a consultant to generate a study in partnership with the participating agencies and including public input. The study will determine the appropriate level of fees for the program. The study and program update should be completed before July 2023.

The enclosed report was prepared in accordance with the information required by Government Code sections 66001 and 66006 of the Mitigation Fee Act and will be made available on the San Diego County Fire website within 180-days of the end of the fiscal year [www.sdcountyfire.org/fire-mitigation-fee-program](http://www.sdcountyfire.org/fire-mitigation-fee-program).

If you have any questions, or would like additional information, please contact me at (858) 974-5924.

Respectfully,

JEFF COLLINS, Assistant Director  
San Diego County Fire

Attachments: Fire Mitigation Fee Annual Report Fiscal Year 2020-21

cc: Holly Porter, Deputy Chief Administrative Officer, Public Safety Group  
Andrew Potter, Clerk of the Board of Supervisors  
Brian Boggeln, Fire Chief, Alpine Fire Protection District  
Mike Sims, Fire Chief, Bonita-Sunnyside Fire Protection District  
John Hardcastle, Fire Chief, Borrego Springs Fire Protection District  
Rick Johnson, Battalion Chief, Deer Springs Fire Protection District  
Donald Butz, Fire Chief, Lakeside Fire Protection District  
Keith McReynolds, Fire Chief, North County Fire Protection District  
Jeremy Snyder, Battalion Chief, Ramona Municipal Water District  
Fred Cox, Fire Chief, Rancho Santa Fe Fire Protection District  
Rick Vogt, Fire Chief, Rincon Del Diablo Municipal Water District  
Tony Mecham, Fire Chief, San Diego County Fire Protection District  
Dan Barron, Fire Chief, San Marcos Fire Protection District  
Criss Brainard, Fire Chief, San Miguel Consolidated Fire Protection District  
Joe Napier, Fire Chief, Valley Center Fire Protection District  
Ned Vander Pol, Fire Chief, Vista Fire Protection District

# COUNTY OF SAN DIEGO

## FIRE MITIGATION FEE (FMF) PROGRAM

SAN DIEGO COUNTY CODE OF REGULATORY ORDINANCES TITLE 8, DIVISION 10, CHAPTER 3

ANNUAL REPORT  
FISCAL YEAR 2020-21



PREPARED BY  
SAN DIEGO COUNTY FIRE

IN COOPERATION WITH THE  
FIRE MITIGATION FEE REVIEW COMMITTEE  
AND PARTICIPATING FIRE AGENCIES OF  
ALPINE, BONITA-SUNNYSIDE, BORREGO SPRINGS,  
DEER SPRINGS, LAKESIDE, NORTH COUNTY,  
RAMONA, RANCHO SANTA FE, RINCON DEL DIABLO,  
SAN DIEGO COUNTY, SAN MARCOS, SAN MIGUEL,  
VALLEY CENTER AND VISTA

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MADE AVAILABLE TO THE PUBLIC ON DECEMBER 7, 2021

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# INTRODUCTION

## BACKGROUND

The unincorporated areas of San Diego county have experienced tremendous growth in the recent decades, increasing the demand on fire protection facilities to provide adequate fire protection for the residents of new developments. As a result, the Board of Supervisors of San Diego County (Board) adopted Ordinance No. 7066 (N.S.) on December 11, 1985, to establish the Fire Mitigation Fee (FMF) Program as mechanism for collecting and allocating funds to fire agencies in unincorporated areas of San Diego.

Through the FMF Program, the County of San Diego (County) collects a fee from applicants when building permits are issued and distributes the funds to the 14 participating fire agencies on a quarterly basis. These funds allow fire agencies, who are prohibited from imposing fees as a condition of development to build facilities (Health and Safety Code Section 13916), provide capital facilities and equipment to serve new developments in their districts.



# ANNUAL REQUIREMENTS

## GOV. CODE § 66000

**PLEASE NOTE:** PURSUANT TO THE REQUIREMENTS IN THE MITIGATION FEE ACT AND COUNTY FIRE MITIGATION FEE ORDINANCE, THE INFORMATION IN THE FOLLOWING SECTIONS WAS PROVIDED TO THE COUNTY FOR REPORTING PURPOSES BY THE INDIVIDUAL PARTICIPATING FIRE AGENCIES.

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DESCRIPTION OF FEE, GOV. CODE § 66006(B)(1)(A)

AMOUNT OF FEE, GOV. CODE § 66006(B)(1)(B)

BEGINNING AND ENDING BALANCE OF ACCOUNT, GOV. CODE § 66006(B)(1)(C)

AMOUNT OF FEES COLLECTED AND INTEREST EARNED, GOV. CODE § 66006(B)(1)(D)

PUBLIC IMPROVEMENT EXPENDITURES, GOV. CODE § 66006(B)(1)(E)

INCOMPLETE PUBLIC IMPROVEMENTS, GOV. CODE § 66006(B)(1)(F)

INTERFUND TRANSFER OR LOANS, GOV. CODE § 66006(B)(1)(G)



ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (A) AND (B)

FIRE AGENCY: **ALL PARTICIPATING FIRE AGENCIES**  
FISCAL YEAR: **2020/21**

**(A) DESCRIPTION OF FEE**

The fee is imposed on new development at the time of issuance of a building permit for new construction or expansion. Fee proceeds are used to fund new or expanded fire protection facilities and equipment necessary to meet the additional demand caused by new development in the district.

**(B) AMOUNT OF FEE**

**Fiscal Year 2020-21 Fee Schedule, effective July 1, 2020\*\***

Fire Agency	General Building	Agricultural Building w/o Sprinklers*	Agricultural Building w Sprinklers*	Greenhouse and Poultry House*
Alpine Fire Protection District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
Bonita-Sunnyside Fire Protection District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
Borrego Springs Fire Protection District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
Deer Springs Fire Protection District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
Lakeside Fire Protection District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
North County Fire Protection District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
Ramona Municipal Water District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
Rancho Santa Fe Fire Protection District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
Rincon Del Diablo Municipal Water District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
San Diego County Fire Protection District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
San Marcos Fire Protection District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
San Miguel Consolidated Fire Protection District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
Valley Center Fire Protection District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
Vista Fire Protection District	\$ 0.58	\$ 0.16	\$ 0.02	\$ 0.01
*Agricultural building as defined by the Uniform Building Code.				

**\*\*The current rate/ last fee increase was adopted in FY 2018/19.**

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (C), (D), (G), AND (H)

FIRE AGENCY: **ALPINE FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**  
COSD TRUST ACCOUNT NO.: **47505**

**(C) FISCAL YEAR BEGINNING AND ENDING FMF ACCOUNT BALANCE**

<b>Beginning Balance</b>	\$0.00
<b>Ending Balance</b>	\$0.00

**(H) REFUNDS**

☒ **No refunds to report.**

Date	Amount
<b>TOTAL</b>	

**(D) AMOUNT OF FEES COLLECTED AND INTEREST EARNED (REVENUES)**

☐ **No revenues to report.**

Quarter	Fees	Interest
<b>1st</b>	\$4,518.78	-
<b>2nd</b>	\$8,814.26	-
<b>3rd</b>	\$4,374.36	-
<b>4th</b>	\$11,325.08	-
<b>TOTAL</b>	<b>\$29,032.48</b>	<b>\$4,009.99</b>

**(G) INTERFUND TRANSFERS/LOANS**

If applicable, provide a description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

☒ **No interfund transfers or loans to report.**

Description	Public Improvement	Repayment Date (for interfund loans only)	Interest Rate (for interfund loans only)



ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (E) AND (F)

FIRE AGENCY: **ALPINE FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**

**(E) PUBLIC IMPROVEMENT EXPENDITURES**

If applicable, identify each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

☐ No public improvement expenditures to report.

Date	Public Improvement	Total Expenditures (from all revenue sources)	Current Year Total FMF Expenditures	Percentage of Public Improvement funded by FMF
FY 20/21	AFPD-1: Repayment of General Fund Loan for Fire Station Construction, remaining balance due to General Fund \$2,941,822.40	-	\$33,042.47	75%

**(F) INCOMPLETE PUBLIC IMPROVEMENTS**

If the fire agency has determined that sufficient funds have been collected to complete financing on an incomplete public improvement that has been identified for use of fee revenues and the public improvement remains incomplete at the time of the report, identify the approximate date by which the construction of the improvement will commence.

☒ No information to report.

Public Improvement	Approximate Start Date of Construction

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (C), (D), (G), AND (H)

FIRE AGENCY: **BONITA-SUNNYSIDE FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**  
COSD TRUST ACCOUNT NO.: **47520**

**(C) FISCAL YEAR BEGINNING AND ENDING FMF ACCOUNT BALANCE**

<b>Beginning Balance</b>	\$102,137.60
<b>Ending Balance</b>	\$56,214.52

**(H) REFUNDS**

☒ **No refunds to report.**

Date	Amount
<b>TOTAL</b>	

**(D) AMOUNT OF FEES COLLECTED AND INTEREST EARNED (REVENUES)**

☐ **No revenues to report.**

Quarter	Fees	Interest
<b>1st</b>	\$3,494.50	-
<b>2nd</b>	\$3,336.16	-
<b>3rd</b>	\$3,290.92	-
<b>4th</b>	\$11,844.76	-
<b>TOTAL</b>	<b>\$21,966.34</b>	<b>\$966.58</b>

**(G) INTERFUND TRANSFERS/LOANS**

If applicable, provide a description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

☒ **No interfund transfers or loans to report.**

Description	Public Improvement	Repayment Date (for interfund loans only)	Interest Rate (for interfund loans only)

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (E) AND (F)

FIRE AGENCY: **BONITA-SUNNYSIDE FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**

**(E) PUBLIC IMPROVEMENT EXPENDITURES**

If applicable, identify each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

☐ **No public improvement expenditures to report.**

Date	Public Improvement	Total Expenditures (from all revenue sources)	Current Year Total FMF Expenditures	Percentage of Public Improvement funded by FMF
FY 20/21	BONITA-2: Repayment of Loan for Fire Station Construction, remaining balance due to General Fund -\$467,499.47	-	\$68,886.00	75%

**(F) INCOMPLETE PUBLIC IMPROVEMENTS**

If the fire agency has determined that sufficient funds have been collected to complete financing on an incomplete public improvement that has been identified for use of fee revenues and the public improvement remains incomplete at the time of the report, identify the approximate date by which the construction of the improvement will commence.

☒ **No information to report.**

Public Improvement	Approximate Start Date of Construction

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (C), (D), (G), AND (H)

FIRE AGENCY: **BORREGO SPRINGS FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**  
ACCOUNT FUND NO.: **47760**

**(C) BEGINNING AND ENDING BALANCE OF FMF ACCOUNT**

<b>Beginning Balance</b>	\$120,364.81
<b>Ending Balance</b>	\$122,755.57

**(H) REFUNDS**

☒ **No refunds to report.**

<b>Date</b>	<b>Amount</b>
<b>TOTAL</b>	

**(D) AMOUNT OF FEES COLLECTED AND INTEREST EARNED (REVENUES)**

☐ **No revenues to report.**

<b>Quarter</b>	<b>Fees</b>	<b>Interest</b>
<b>1st</b>	\$0.00	-
<b>2nd</b>	\$0.00	-
<b>3rd</b>	\$1,795.68	-
<b>4th</b>	\$595.08	-
<b>TOTAL</b>	<b>\$2,390.76</b>	-

**(G) INTERFUND TRANSFERS/LOANS**

If applicable, provide a description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

☒ **No interfund transfers or loans to report.**

<b>Description</b>	<b>Public Improvement</b>	<b>Repayment Date (for interfund loans only)</b>	<b>Interest Rate (for interfund loans only)</b>

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (E) AND (F)

FIRE AGENCY: **BORREGO SPRINGS FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**

**(E) PUBLIC IMPROVEMENT EXPENDITURES**

If applicable, identify each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

☒ **No public improvement expenditures to report.**

Date	Public Improvement	Total Expenditures (from all revenue sources)	Current Year Total FMF Expenditures	Percentage of Public Improvement funded by FMF

**(F) INCOMPLETE PUBLIC IMPROVEMENTS**

If the fire agency has determined that sufficient funds have been collected to complete financing on an incomplete public improvement that has been identified for use of fee revenues and the public improvement remains incomplete at the time of the report, identify the approximate date by which the construction of the improvement will commence.

☒ **No information to report.**

Public Improvement	Approximate Start Date of Construction

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (C), (D), (G), AND (H)

FIRE AGENCY: **DEER SPRING FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**  
ACCOUNT FUND NO.: **47550**

**(C) FISCAL YEAR BEGINNING AND ENDING FMF ACCOUNT BALANCE**

<b>Beginning Balance</b>	\$133,100.42
<b>Ending Balance</b>	\$57,272.95

**(H) REFUNDS**

☒ **No refunds to report.**

<b>Date</b>	<b>Amount</b>
<b>TOTAL</b>	

**(D) AMOUNT OF FEES COLLECTED AND INTEREST EARNED (REVENUES)**

☐ **No revenues to report.**

<b>Quarter</b>	<b>Fees</b>	<b>Interest</b>
<b>1st</b>	\$6,307.50	\$296.80
<b>2nd</b>	\$6,559.22	\$332.43
<b>3rd</b>	\$6,770.92	\$160.09
<b>4th</b>	\$3,654.44	\$91.13
<b>TOTAL</b>	<b>\$23,292.08</b>	<b>\$880.45</b>

**(G) INTERFUND TRANSFERS/LOANS**

If applicable, provide a description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

☒ **No interfund transfers or loans to report.**

<b>Description</b>	<b>Public Improvement</b>	<b>Repayment Date (for interfund loans only)</b>	<b>Interest Rate (for interfund loans only)</b>

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (E) AND (F)

FIRE AGENCY: **DEER SPRING FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**

**(E) PUBLIC IMPROVEMENT EXPENDITURES**

If applicable, identify each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

☐ **No public improvement expenditures to report.**

Date	Public Improvement	Total Expenditures (from all revenue sources)	Current Year Total FMF Expenditures	Percentage of Public Improvement funded by FMF
FY 20/21	DSFPD-1: Repayment of General Fund Loan for Fire Station 3 Construction, remaining balance due to General Fund - \$1,129,078.00	-	\$100,000.00	-

**(F) INCOMPLETE PUBLIC IMPROVEMENTS**

If the fire agency has determined that sufficient funds have been collected to complete financing on an incomplete public improvement that has been identified for use of fee revenues and the public improvement remains incomplete at the time of the report, identify the approximate date by which the construction of the improvement will commence.

☒ **No information to report.**

Public Improvement	Approximate Start Date of Construction



ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (C), (D), (G), AND (H)

FIRE AGENCY: LAKESIDE FIRE PROTECTION DISTRICT  
FISCAL YEAR: 2020/21  
ACCOUNT FUND NO.: 47635

(C) FISCAL YEAR BEGINNING AND ENDING FMF ACCOUNT BALANCE

Beginning Balance	\$398,535.40
Ending Balance	\$432,505.01

(H) REFUNDS

☒ No refunds to report.

Date	Amount
TOTAL	

(D) AMOUNT OF FEES COLLECTED AND INTEREST EARNED (REVENUES)

☐ No revenues to report.

Quarter	Fees	Interest
1st	\$17,917.98	-
2nd	\$13,558.46	-
3rd	\$36,618.00	-
4th	\$28,883.42	-
TOTAL	\$96,977.86	-

(G) INTERFUND TRANSFERS/LOANS

If applicable, provide a description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

☒ No interfund transfers or loans to report.

Description	Public Improvement	Repayment Date (for interfund loans only)	Interest Rate (for interfund loans only)

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (E) AND (F)

FIRE AGENCY: LAKESIDE FIRE PROTECTION DISTRICT  
FISCAL YEAR: 2020/21

**(E) PUBLIC IMPROVEMENT EXPENDITURES**

If applicable, identify each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

☒ **No public improvement expenditures to report.**

Date	Public Improvement	Total Expenditures (from all revenue sources)	Current Year Total FMF Expenditures	Percentage of Public Improvement funded by FMF

**(F) INCOMPLETE PUBLIC IMPROVEMENTS**

If the fire agency has determined that sufficient funds have been collected to complete financing on an incomplete public improvement that has been identified for use of fee revenues and the public improvement remains incomplete at the time of the report, identify the approximate date by which the construction of the improvement will commence.

☒ **No information to report.**

Public Improvement	Approximate Start Date of Construction

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (C), (D), (G), AND (H)

FIRE AGENCY: **NORTH COUNTY FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**  
ACCOUNT FUND NO.: **45780**

**(C) FISCAL YEAR BEGINNING AND ENDING FMF ACCOUNT BALANCE**

<b>Beginning Balance</b>	\$580,519.76
<b>Ending Balance</b>	\$955,998.10

**(H) REFUNDS**

☒ **No refunds to report.**

<b>Date</b>	<b>Amount</b>
<b>TOTAL</b>	

**(D) AMOUNT OF FEES COLLECTED AND INTEREST EARNED (REVENUES)**

☐ **No revenues to report.**

<b>Quarter</b>	<b>Fees</b>	<b>Interest</b>
<b>1st</b>	\$126,498.00	-
<b>2nd</b>	\$77,795.62	-
<b>3rd</b>	\$34,565.68	-
<b>4th</b>	\$136,619.04	-
<b>TOTAL</b>	<b>\$375,478.34</b>	-

**(G) INTERFUND TRANSFERS/LOANS**

If applicable, provide a description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

☒ **No interfund transfers or loans to report.**

<b>Description</b>	<b>Public Improvement</b>	<b>Repayment Date (for interfund loans only)</b>	<b>Interest Rate (for interfund loans only)</b>

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (E) AND (F)

FIRE AGENCY: **NORTH COUNTY FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**

**(E) PUBLIC IMPROVEMENT EXPENDITURES**

If applicable, identify each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

☒ **No public improvement expenditures to report.**

Date	Public Improvement	Total Expenditures (from all revenue sources)	Current Year Total FMF Expenditures	Percentage of Public Improvement funded by FMF

**(F) INCOMPLETE PUBLIC IMPROVEMENTS**

If the fire agency has determined that sufficient funds have been collected to complete financing on an incomplete public improvement that has been identified for use of fee revenues and the public improvement remains incomplete at the time of the report, identify the approximate date by which the construction of the improvement will commence.

☒ **No information to report.**

Public Improvement	Approximate Start Date of Construction

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (C), (D), (G), AND (H)

FIRE AGENCY: **RAMONA MUNICIPAL WATER DISTRICT**  
FISCAL YEAR: **2020/21**  
COSD TRUST ACCOUNT NO.: **N/A**

**(C) FISCAL YEAR BEGINNING AND ENDING FMF ACCOUNT BALANCE**

<b>Beginning Balance</b>	\$398,535.40
<b>Ending Balance</b>	\$432,505.01

**(H) REFUNDS**

☒ **No refunds to report.**

<b>Date</b>	<b>Amount</b>
<b>TOTAL</b>	

**(D) AMOUNT OF FEES COLLECTED AND INTEREST EARNED (REVENUES)**

☐ **No revenues to report.**

<b>Quarter</b>	<b>Fees</b>	<b>Interest</b>
<b>1st</b>	\$8,837.46	-
<b>2nd</b>	\$10,114.05	-
<b>3rd</b>	\$25,949.48	-
<b>4th</b>	\$21,974.62	-
<b>TOTAL</b>	<b>\$66,875.61</b>	<b>\$0.00</b>

**(G) INTERFUND TRANSFERS/LOANS**

If applicable, provide a description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

☒ **No interfund transfers or loans to report.**

<b>Description</b>	<b>Public Improvement</b>	<b>Repayment Date (for interfund loans only)</b>	<b>Interest Rate (for interfund loans only)</b>

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (E) AND (F)

FIRE AGENCY: **RAMONA MUNICIPAL WATER DISTRICT**  
FISCAL YEAR: **2020/21**

**(E) PUBLIC IMPROVEMENT EXPENDITURES**

If applicable, identify each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

☐ **No public improvement expenditures to report.**

Date	Public Improvement	Total Expenditures (from all revenue sources)	Current Year Total FMF Expenditures	Percentage of Public Improvement funded by FMF
FY 20/21	RAMONA-4: New Fire Engine	-	\$32,906.00	-

**(F) INCOMPLETE PUBLIC IMPROVEMENTS**

If the fire agency has determined that sufficient funds have been collected to complete financing on an incomplete public improvement that has been identified for use of fee revenues and the public improvement remains incomplete at the time of the report, identify the approximate date by which the construction of the improvement will commence.

☐ **No information to report.**

Public Improvement	Approximate Start Date of Construction
RAMONA-1: Fire Station 80 Expansion	1/1/2022

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (C), (D), (G), AND (H)

FIRE AGENCY: **RANCHO SANTA FE FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**  
COSD TRUST ACCOUNT NO.: **47665**

**(C) FISCAL YEAR BEGINNING AND ENDING FMF ACCOUNT BALANCE**

<b>Beginning Balance</b>	\$1,894,582.28
<b>Ending Balance</b>	\$1,315,671.65

**(H) REFUNDS**

☒ **No refunds to report.**

<b>Date</b>	<b>Amount</b>
<b>TOTAL</b>	

**(D) AMOUNT OF FEES COLLECTED AND INTEREST EARNED (REVENUES)**

☐ **No revenues to report.**

<b>Quarter</b>	<b>Fees</b>	<b>Interest</b>
<b>1st</b>	\$38,766.62	\$7,687.41
<b>2nd</b>	\$60,053.78	\$4,638.94
<b>3rd</b>	\$18,563.48	\$4,186.35
<b>4th</b>	\$37,117.68	\$3,377.66
<b>TOTAL</b>	<b>\$154,501.56</b>	<b>\$19,890.36</b>

**(G) INTERFUND TRANSFERS/LOANS**

If applicable, provide a description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

☒ **No interfund transfers or loans to report.**

<b>Description</b>	<b>Public Improvement</b>	<b>Repayment Date (for interfund loans only)</b>	<b>Interest Rate (for interfund loans only)</b>



ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (E) AND (F)

FIRE AGENCY: **RANCHO SANTA FE FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**

**(E) PUBLIC IMPROVEMENT EXPENDITURES**

If applicable, identify each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

☐ **No public improvement expenditures to report.**

Date	Public Improvement	Total Expenditures (from all revenue sources)	Current Year Total FMF Expenditures	Percentage of Public Improvement funded by FMF
6/30/2021	See details below.	-	-	-

**Information provided by fire agency:**

Fire Mitigation Summary		FMF % Approved													
Transfer - FY21															
Account	Description		Prior FY	Amount	Project Total	County Cont.	FMF Eligible	FY17	FY18	FY19	FY20	FY21	Project Total	FMF Eligible	Difference
8017-002-06-2018-01				-											
8030-001-00-2017-01	Construction RSFS	85%	6,416,844.18	138,146.52	6,554,990.70	4,531,495.00	2,023,495.70	-	323,638.00	153,695.00	906,833.94	117,424.54	1,501,591.48	1,719,971.35	(218,379.85)
8030-001-00-2017-01	Emergency Generator	85%	80,311.00	-	80,311.00		80,311.00				68,264.35	-	68,264.35	68,264.35	-
8030-001-00-2017-01	Fueling Station	85%	78,495.00	-	78,495.00		78,495.00				66,720.75	-	66,720.75	66,720.75	-
8030-002-00-2017-01	Construction RSFS - Permits	85%	78,281.46	1,101.60	79,383.06		79,383.06	-	-	-	66,539.24	936.36	67,475.60	67,475.60	-
8030-003-00-2017-01	Construction RSFS - Furnishing & Equipment	85%	39,366.21	36,656.88	76,023.09		76,023.09	-	-	-	33,461.28	31,158.35	64,619.63	64,619.63	-
8030-004-0-2017-01	RSFS Solar Project	85%	-	163,452.00	163,452.00	-	163,452.00	-	-	-	-	138,934.20	138,934.20	138,934.20	-
	Project Reconciled - Adjustment		-	-	-	-	-	-	-	-	-	218,379.86	218,379.86	-	-

	Project Complete		6,693,297.85	339,357.00	7,032,654.85	4,531,495.00	2,501,159.85	-	323,638.00	153,695.00	1,141,819.56	506,833.31	2,125,985.87	2,125,985.87	(0.00)
7265-501-01-0000-01	Fire Prevention Software Programming	85%	40,214.00	6,800.00	47,014.00		47,014.00	0			34,181.90	5,780.00	39,961.90	39,961.90	
	Project Complete		40,214.00	6,800.00	47,014.00		47,014.00	-	-		34,181.90	5,780.00	39,961.90	39,961.90	
														-	
7265-805-08-0000-02	Building Training Facility	50%	-	27,000.00	27,000.00	-	13,500.00				-	13,500.00	13,500.00	13,500.00	
			-	27,000.00	27,000.00	-	13,500.00				-	13,500.00	13,500.00	13,500.00	
														-	
9301-015-00-2161-03	Engine Brush #265 - ID 2161	40%	-	463,241.37	463,241.37		463,241.37					185,296.55	185,296.55	185,296.55	
9301-015-99-2161-03	Engine Brush #265 - ID 2161 (Equipment)	40%	-	15,989.25	15,989.25		15,989.25					6,395.70	6,395.70	6,395.70	
	Project Complete		-	479,230.62	479,230.62		479,230.62					191,692.25	191,692.25	191,692.25	
														-	
9301-015-00-2181-03	2021 Ford F250 - ID 2181	85%	-	41,761.17	41,761.17		41,761.17					35,496.99	35,496.99	35,496.99	
9301-015-99-2181-03	2021 Ford F250 - ID 2181 (Equipment)	85%	-	-	-		-					-	-	-	
			-	41,761.17	41,761.17		41,761.17					35,496.99	35,496.99	35,496.99	
Transfer Request														-	

#### (F) INCOMPLETE PUBLIC IMPROVEMENTS

If the fire agency has determined that sufficient funds have been collected to complete financing on an incomplete public improvement that has been identified for use of fee revenues and the public improvement remains incomplete at the time of the report, identify the approximate date by which the construction of the improvement will commence.

☒ No information to report.

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (C), (D), (G), AND (H)

FIRE AGENCY: **RINCON DEL DIABLO MUNICIPAL WATER DISTRICT**  
FISCAL YEAR: **2020/21**  
COSD TRUST ACCOUNT NO.: **N/A**

**(C) FISCAL YEAR BEGINNING AND ENDING FMF ACCOUNT BALANCE**

<b>Beginning Balance</b>	\$49,219.59
<b>Ending Balance</b>	\$56,987.76

**(H) REFUNDS**

☒ **No refunds to report.**

<b>Date</b>	<b>Amount</b>
<b>TOTAL</b>	

**(D) AMOUNT OF FEES COLLECTED AND INTEREST EARNED (REVENUES)**

☐ **No revenues to report.**

<b>Quarter</b>	<b>Fees</b>	<b>Interest</b>
<b>1st</b>	\$6,045.70	-
<b>2nd</b>	\$8,983.04	-
<b>3rd</b>	\$1,083.12	-
<b>4th</b>	\$10,278.76	-
<b>TOTAL</b>	<b>\$26,390.62</b>	<b>\$0.00</b>

**(G) INTERFUND TRANSFERS/LOANS**

If applicable, provide a description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

☒ **No interfund transfers or loans to report.**

<b>Description</b>	<b>Public Improvement</b>	<b>Repayment Date (for interfund loans only)</b>	<b>Interest Rate (for interfund loans only)</b>

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (E) AND (F)

FIRE AGENCY: **RINCON DEL DIABLO MUNICIPAL WATER DISTRICT**  
FISCAL YEAR: **2020/21**

**(E) PUBLIC IMPROVEMENT EXPENDITURES**

If applicable, identify each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

☐ **No public improvement expenditures to report.**

Date	Public Improvement	Total Expenditures (from all revenue sources)	Current Year Total FMF Expenditures	Percentage of Public Improvement funded by FMF
3/25/2021	RINCON-2: 13 Portable VHF Radios with Accessories	\$18,622.45	\$18,622.45	100%

**(F) INCOMPLETE PUBLIC IMPROVEMENTS**

If the fire agency has determined that sufficient funds have been collected to complete financing on an incomplete public improvement that has been identified for use of fee revenues and the public improvement remains incomplete at the time of the report, identify the approximate date by which the construction of the improvement will commence.

☒ **No information to report.**

Public Improvement	Approximate Start Date of Construction

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (C), (D), (G), AND (H)

FIRE AGENCY: **SAN DIEGO COUNTY FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**  
COSD TRUST ACCOUNT NO.: **N/A** (FUND NO.: **14797**)

**(C) FISCAL YEAR BEGINNING AND ENDING FMF ACCOUNT BALANCE**

<b>Beginning Balance</b>	\$3,028,569.68
<b>Ending Balance</b>	\$1,270,295.79

**(H) REFUNDS**

☒ **No refunds to report.**

<b>Date</b>	<b>Amount</b>
<b>TOTAL</b>	

**(D) AMOUNT OF FEES COLLECTED AND INTEREST EARNED (REVENUES)**

☐ **No revenues to report.**

<b>Quarter</b>	<b>Fees</b>	<b>Interest</b>
<b>1st</b>	\$29,747.16	-
<b>2nd</b>	\$26,204.98	-
<b>3rd</b>	\$9,070.04	-
<b>4th</b>	\$158,863.30	-
<b>TOTAL</b>	<b>\$223,885.48</b>	<b>\$17,840.63</b>

**(G) INTERFUND TRANSFERS/LOANS**

If applicable, provide a description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

☒ **No interfund transfers or loans to report.**

<b>Description</b>	<b>Public Improvement</b>	<b>Repayment Date (for interfund loans only)</b>	<b>Interest Rate (for interfund loans only)</b>

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (E) AND (F)

FIRE AGENCY: **SAN DIEGO COUNTY FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**

**(E) PUBLIC IMPROVEMENT EXPENDITURES**

If applicable, identify each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

☐ **No public improvement expenditures to report.**

Date	Public Improvement	Total Expenditures (from all revenue sources)	Current Year Total FMF Expenditures	Percentage of Public Improvement funded by FMF
FY 20/21	SDCFPD-3: East Otay Mesa Station Development and Construction	\$200,000.00	\$2,000,000.00	50%

**(F) INCOMPLETE PUBLIC IMPROVEMENTS**

If the fire agency has determined that sufficient funds have been collected to complete financing on an incomplete public improvement that has been identified for use of fee revenues and the public improvement remains incomplete at the time of the report, identify the approximate date by which the construction of the improvement will commence.

☒ **No information to report.**

Public Improvement	Approximate Start Date of Construction

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (C), (D), (G), AND (H)

FIRE AGENCY: **SAN MARCOS FIRE PROTECTION DISTRICT**

FISCAL YEAR: **2020/21**

COSD TRUST ACCOUNT NO.: **N/A** (FMF ACCOUNT NO.: **105056-532002**)

**(C) FISCAL YEAR BEGINNING AND ENDING FMF ACCOUNT BALANCE**

<b>Beginning Balance</b>	\$0.00
<b>Ending Balance</b>	\$0.00

**(H) REFUNDS**

☒ **No refunds to report.**

<b>Date</b>	<b>Amount</b>
<b>TOTAL</b>	

**(D) AMOUNT OF FEES COLLECTED AND INTEREST EARNED (REVENUES)**

☐ **No revenues to report.**

<b>Quarter</b>	<b>Fees</b>	<b>Interest</b>
<b>1st</b>	\$2,734.70	-
<b>2nd</b>	\$51,825.32	-
<b>3rd</b>	\$192.00	-
<b>4th</b>	\$5,308.74	-
<b>TOTAL</b>	<b>\$60,060.76</b>	<b>\$0.00</b>

**(G) INTERFUND TRANSFERS/LOANS**

If applicable, provide a description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

☒ **No interfund transfers or loans to report.**

<b>Description</b>	<b>Public Improvement</b>	<b>Repayment Date (for interfund loans only)</b>	<b>Interest Rate (for interfund loans only)</b>



ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (E) AND (F)

FIRE AGENCY: **SAN MARCOS FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**

**(E) PUBLIC IMPROVEMENT EXPENDITURES**

If applicable, identify each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

☐ **No public improvement expenditures to report.**

Date	Public Improvement	Total Expenditures (from all revenue sources)	Current Year Total FMF Expenditures	Percentage of Public Improvement funded by FMF
FY 20/21	SAN MARCOS-1: Repayment of General Fund Loan for Previously Approved Projects (Station Improvements/ Apparatus), remaining balance due to General Fund -\$69,250.73	-	\$60,060.76	-

**(F) INCOMPLETE PUBLIC IMPROVEMENTS**

If the fire agency has determined that sufficient funds have been collected to complete financing on an incomplete public improvement that has been identified for use of fee revenues and the public improvement remains incomplete at the time of the report, identify the approximate date by which the construction of the improvement will commence.

☒ **No information to report.**

Public Improvement	Approximate Start Date of Construction

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (C), (D), (G), AND (H)

FIRE AGENCY: **SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**  
COSD TRUST ACCOUNT NO.: **47735**

**(C) FISCAL YEAR BEGINNING AND ENDING FMF ACCOUNT BALANCE**

<b>Beginning Balance</b>	\$331,452.65
<b>Ending Balance</b>	\$248,216.95

**(H) REFUNDS**

☒ **No refunds to report.**

<b>Date</b>	<b>Amount</b>
<b>TOTAL</b>	

**(D) AMOUNT OF FEES COLLECTED AND INTEREST EARNED (REVENUES)**

☐ **No revenues to report.**

<b>Quarter</b>	<b>Fees</b>	<b>Interest</b>
<b>1st</b>	\$87,551.44	\$620.97
<b>2nd</b>	\$43,871.20	\$703.25
<b>3rd</b>	\$114,389.34	\$621.78
<b>4th</b>	\$83,002.64	\$433.61
<b>TOTAL</b>	<b>\$328,814.62</b>	<b>\$2,379.61</b>

**(G) INTERFUND TRANSFERS/LOANS**

If applicable, provide a description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

☒ **No interfund transfers or loans to report.**

<b>Description</b>	<b>Public Improvement</b>	<b>Repayment Date (for interfund loans only)</b>	<b>Interest Rate (for interfund loans only)</b>

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (E) AND (F)

FIRE AGENCY: **SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**

**(E) PUBLIC IMPROVEMENT EXPENDITURES**

If applicable, identify each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

☐ **No public improvement expenditures to report.**

Date	Public Improvement	Total Expenditures (from all revenue sources)	Current Year Total FMF Expenditures	Percentage of Public Improvement funded by FMF
FY 20/21	SAN MIGUEL-2: Repayment to facilities fund for Station 19 relocation project	-	\$340,413.49	75%

**(F) INCOMPLETE PUBLIC IMPROVEMENTS**

If the fire agency has determined that sufficient funds have been collected to complete financing on an incomplete public improvement that has been identified for use of fee revenues and the public improvement remains incomplete at the time of the report, identify the approximate date by which the construction of the improvement will commence.

☒ **No information to report.**

Public Improvement	Approximate Start Date of Construction

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (C), (D), (G), AND (H)

FIRE AGENCY: **VALLEY CENTER FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**  
COSD TRUST ACCOUNT NO.: **47855**

**(C) FISCAL YEAR BEGINNING AND ENDING FMF ACCOUNT BALANCE**

<b>Beginning Balance</b>	\$630,202.85
<b>Ending Balance</b>	\$873,833.21

**(H) REFUNDS**

☒ **No refunds to report.**

<b>Date</b>	<b>Amount</b>
<b>TOTAL</b>	

**(D) AMOUNT OF FEES COLLECTED AND INTEREST EARNED (REVENUES)**

☐ **No revenues to report.**

<b>Quarter</b>	<b>Fees</b>	<b>Interest</b>
<b>1st</b>	\$11,202.64	-
<b>2nd</b>	\$45,100.22	-
<b>3rd</b>	\$58,668.78	-
<b>4th</b>	\$128,658.72	-
<b>TOTAL</b>	<b>\$243,630.36</b>	-

**(G) INTERFUND TRANSFERS/LOANS**

If applicable, provide a description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

☒ **No interfund transfers or loans to report.**

<b>Description</b>	<b>Public Improvement</b>	<b>Repayment Date (for interfund loans only)</b>	<b>Interest Rate (for interfund loans only)</b>

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (E) AND (F)

FIRE AGENCY: **VALLEY CENTER FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**

**(E) PUBLIC IMPROVEMENT EXPENDITURES**

If applicable, identify each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

☒ **No public improvement expenditures to report.**

Date	Public Improvement	Total Expenditures (from all revenue sources)	Current Year Total FMF Expenditures	Percentage of Public Improvement funded by FMF

**(F) INCOMPLETE PUBLIC IMPROVEMENTS**

If the fire agency has determined that sufficient funds have been collected to complete financing on an incomplete public improvement that has been identified for use of fee revenues and the public improvement remains incomplete at the time of the report, identify the approximate date by which the construction of the improvement will commence.

☒ **No information to report.**

Public Improvement	Approximate Start Date of Construction

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (C), (D), (G), AND (H)

FIRE AGENCY: **VISTA FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**  
COSD TRUST ACCOUNT NO.: **47745**

**(C) FISCAL YEAR BEGINNING AND ENDING FMF ACCOUNT BALANCE**

<b>Beginning Balance</b>	\$496,768.36
<b>Ending Balance</b>	\$540,484.56

**(H) REFUNDS**

☒ **No refunds to report.**

Date	Amount
<b>TOTAL</b>	

**(D) AMOUNT OF FEES COLLECTED AND INTEREST EARNED (REVENUES)**

☐ **No revenues to report.**

Quarter	Fees	Interest
<b>1st</b>	\$20,737.90	-
<b>2nd</b>	\$6,451.34	-
<b>3rd</b>	\$8,671.58	-
<b>4th</b>	\$7,155.46	-
<b>TOTAL</b>	<b>\$43,016.28</b>	<b>\$699.92</b>

**(G) INTERFUND TRANSFERS/LOANS**

If applicable, provide a description of each interfund transfer or loan made from the account or fund, including the public improvement on which the transferred or loaned fees will be expended, and, in the case of an interfund loan, the date on which the loan will be repaid, and the rate of interest that the account or fund will receive on the loan.

☒ **No interfund transfers or loans to report.**

Description	Public Improvement	Repayment Date (for interfund loans only)	Interest Rate (for interfund loans only)

ANNUAL REPORT OF REVENUES AND EXPENDITURES  
CA GOV. CODE 66006 (B)(1) (E) AND (F)

FIRE AGENCY: **VISTA FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**

**(E) PUBLIC IMPROVEMENT EXPENDITURES**

If applicable, identify each public improvement on which fees were expended and the amount of expenditures on each improvement, including the total percentage of the cost of the public improvement that was funded with fees.

☒ **No public improvement expenditures to report.**

Date	Public Improvement	Total Expenditures (from all revenue sources)	Current Year Total FMF Expenditures	Percentage of Public Improvement funded by FMF

**(F) INCOMPLETE PUBLIC IMPROVEMENTS**

If the fire agency has determined that sufficient funds have been collected to complete financing on an incomplete public improvement that has been identified for use of fee revenues and the public improvement remains incomplete at the time of the report, identify the approximate date by which the construction of the improvement will commence.

☒ **No information to report.**

Public Improvement	Approximate Start Date of Construction



## FIVE-YEAR REQUIREMENTS

### GOV. CODE § 66001

**PLEASE NOTE:** PURSUANT TO THE REQUIREMENTS IN THE MITIGATION FEE ACT AND COUNTY FIRE MITIGATION FEE ORDINANCE, THE INFORMATION IN THE FOLLOWING SECTIONS WAS PROVIDED TO THE COUNTY FOR REPORTING PURPOSES BY THE INDIVIDUAL PARTICIPATING FIRE AGENCIES.

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PURPOSE OF FEE, GOV. CODE § 66001(D)(1)(A)

REASONABLE APPORTIONMENT, GOV. CODE § 66001(D)(1)(B)

FUNDING ANTICIPATED FOR INCOMPLETE IMPROVEMENTS, GOV. CODE § 66001(D)(1)(C)

ESTIMATED DATE OF FUNDING FOR INCOMPLETE IMPROVEMENTS, GOV. CODE § 66001(D)(1)(D)

FIVE-YEAR REQUIREMENTS  
CA GOV. CODE 66001 (D)(1) (A)-(D)

FIRE AGENCY: **ALPINE FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**

**(A) – (D) FINDINGS FOR UNEXPENDED FUNDS**

For the fifth fiscal year following the first deposit in the fund and every five years thereafter, Section 66001 of the Mitigation Fee Act requires the local agency to provide the following findings regarding those funds remaining unexpended.

☒ **No unexpended funds to report.**

Amount	Purpose of Fee Gov. Code § 66001(D)(1)(A)	Reasonable Apportionment Gov. Code § 66001(D)(1)(B)	Anticipated Funding Gov. Code § 66001(D)(1)(C)	Estimated Funding Date Gov. Code § 66001(D)(1)(D)

**FIVE-YEAR REQUIREMENTS**  
**CA GOV. CODE 66001 (D)(1) (A)-(D)**

**FIRE AGENCY: BONITA-SUNNYSIDE FIRE PROTECTION DISTRICT**  
**FISCAL YEAR: 2020/21**

**(A) – (D) FINDINGS FOR UNEXPENDED FUNDS**

For the fifth fiscal year following the first deposit in the fund and every five years thereafter, Section 66001 of the Mitigation Fee Act requires the local agency to provide the following findings regarding those funds remaining unexpended.

☒ **No unexpended funds to report.**

<b>Amount</b>	<b>Purpose of Fee Gov. Code § 66001(D)(1)(A)</b>	<b>Reasonable Apportionment Gov. Code § 66001(D)(1)(B)</b>	<b>Anticipated Funding Gov. Code § 66001(D)(1)(C)</b>	<b>Estimated Funding Date Gov. Code § 66001(D)(1)(D)</b>

**FIVE-YEAR REQUIREMENTS**  
**CA GOV. CODE 66001 (D)(1) (A)-(D)**

**FIRE AGENCY: BORREGO SPRINGS FIRE PROTECTION DISTRICT**  
**FISCAL YEAR: 2020/21**

**(A) – (D) FINDINGS FOR UNEXPENDED FUNDS**

For the fifth fiscal year following the first deposit in the fund and every five years thereafter, Section 66001 of the Mitigation Fee Act requires the local agency to provide the following findings regarding those funds remaining unexpended.

☐ **No unexpended funds to report.**

<b>Amount</b>	<b>Purpose of Fee Gov. Code § 66001(D)(1)(A)</b>	<b>Reasonable Apportionment Gov. Code § 66001(D)(1)(B)</b>	<b>Anticipated Funding Gov. Code § 66001(D)(1)(C)</b>	<b>Estimated Funding Date Gov. Code § 66001(D)(1)(D)</b>
\$120,365	BORREGO-2: New Fire Station Construction	Public improvement due to current and projected growth in the area from new development. 50% funding of construction costs approved by the FMF Review Committee in FY 16/17.	\$1,500,000	-

**FIVE-YEAR REQUIREMENTS**  
**CA GOV. CODE 66001 (D)(1) (A)-(D)**

**FIRE AGENCY: DEER SPRINGS FIRE PROTECTION DISTRICT**  
**FISCAL YEAR: 2020/21**

**(A) – (D) FINDINGS FOR UNEXPENDED FUNDS**

For the fifth fiscal year following the first deposit in the fund and every five years thereafter, Section 66001 of the Mitigation Fee Act requires the local agency to provide the following findings regarding those funds remaining unexpended.

☒ **No unexpended funds to report.**

<b>Amount</b>	<b>Purpose of Fee Gov. Code § 66001(D)(1)(A)</b>	<b>Reasonable Apportionment Gov. Code § 66001(D)(1)(B)</b>	<b>Anticipated Funding Gov. Code § 66001(D)(1)(C)</b>	<b>Estimated Funding Date Gov. Code § 66001(D)(1)(D)</b>

**FIVE-YEAR REQUIREMENTS**  
**CA GOV. CODE 66001 (D)(1) (A)-(D)**

**FIRE AGENCY: LAKESIDE FIRE PROTECTION DISTRICT**  
**FISCAL YEAR: 2020/21**

**(A) – (D) FINDINGS FOR UNEXPENDED FUNDS**

For the fifth fiscal year following the first deposit in the fund and every five years thereafter, Section 66001 of the Mitigation Fee Act requires the local agency to provide the following findings regarding those funds remaining unexpended.

☒ **No unexpended funds to report.**

<b>Amount</b>	<b>Purpose of Fee Gov. Code § 66001(D)(1)(A)</b>	<b>Reasonable Apportionment Gov. Code § 66001(D)(1)(B)</b>	<b>Anticipated Funding Gov. Code § 66001(D)(1)(C)</b>	<b>Estimated Funding Date Gov. Code § 66001(D)(1)(D)</b>

**FIVE-YEAR REQUIREMENTS**  
**CA GOV. CODE 66001 (D)(1) (A)-(D)**

**FIRE AGENCY: NORTH COUNTY FIRE PROTECTION DISTRICT**  
**FISCAL YEAR: 2020/21**

**(A) – (D) FINDINGS FOR UNEXPENDED FUNDS**

For the fifth fiscal year following the first deposit in the fund and every five years thereafter, Section 66001 of the Mitigation Fee Act requires the local agency to provide the following findings regarding those funds remaining unexpended.

☒ **No unexpended funds to report.**

<b>Amount</b>	<b>Purpose of Fee Gov. Code § 66001(D)(1)(A)</b>	<b>Reasonable Apportionment Gov. Code § 66001(D)(1)(B)</b>	<b>Anticipated Funding Gov. Code § 66001(D)(1)(C)</b>	<b>Estimated Funding Date Gov. Code § 66001(D)(1)(D)</b>

**FIVE-YEAR REQUIREMENTS**  
**CA GOV. CODE 66001 (D)(1) (A)-(D)**

**FIRE AGENCY: RAMONA MUNICIPAL WATER DISTRICT**  
**FISCAL YEAR: 2020/21**

**(A) – (D) FINDINGS FOR UNEXPENDED FUNDS**

For the fifth fiscal year following the first deposit in the fund and every five years thereafter, Section 66001 of the Mitigation Fee Act requires the local agency to provide the following findings regarding those funds remaining unexpended.

☐ **No unexpended funds to report.**

<b>Amount</b>	<b>Purpose of Fee Gov. Code § 66001(D)(1)(A)</b>	<b>Reasonable Apportionment Gov. Code § 66001(D)(1)(B)</b>	<b>Anticipated Funding Gov. Code § 66001(D)(1)(C)</b>	<b>Estimated Funding Date Gov. Code § 66001(D)(1)(D)</b>
\$432,505.01	RAMONA-1, RAMONA-2, and RAMONA 3: Capital Improvements/ Apparatus	Public improvement due to current and projected growth in the area from new development. 75% funding of construction costs approved by the FMF Review Committee in FY 18/19.	\$3,083,796	Funding from FMF estimated to be collected in FY 21/22



FIVE-YEAR REQUIREMENTS  
CA GOV. CODE 66001 (D)(1) (A)-(D)

FIRE AGENCY: **RANCHO SANTA FE FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**

**(A) – (D) FINDINGS FOR UNEXPENDED FUNDS**

For the fifth fiscal year following the first deposit in the fund and every five years thereafter, Section 66001 of the Mitigation Fee Act requires the local agency to provide the following findings regarding those funds remaining unexpended.

☒ **No unexpended funds to report.**

Amount	Purpose of Fee Gov. Code § 66001(D)(1)(A)	Reasonable Apportionment Gov. Code § 66001(D)(1)(B)	Anticipated Funding Gov. Code § 66001(D)(1)(C)	Estimated Funding Date Gov. Code § 66001(D)(1)(D)

**FIVE-YEAR REQUIREMENTS**  
**CA GOV. CODE 66001 (D)(1) (A)-(D)**

**FIRE AGENCY: RINCON DEL DIABLO MUNICIPAL WATER DISTRICT**  
**FISCAL YEAR: 2020/21**

**(A) – (D) FINDINGS FOR UNEXPENDED FUNDS**

For the fifth fiscal year following the first deposit in the fund and every five years thereafter, Section 66001 of the Mitigation Fee Act requires the local agency to provide the following findings regarding those funds remaining unexpended.

☒ **No unexpended funds to report.**

<b>Amount</b>	<b>Purpose of Fee Gov. Code § 66001(D)(1)(A)</b>	<b>Reasonable Apportionment Gov. Code § 66001(D)(1)(B)</b>	<b>Anticipated Funding Gov. Code § 66001(D)(1)(C)</b>	<b>Estimated Funding Date Gov. Code § 66001(D)(1)(D)</b>

FIVE-YEAR REQUIREMENTS  
CA GOV. CODE 66001 (D)(1) (A)-(D)

FIRE AGENCY: **SAN DIEGO COUNTY FIRE PROTECTION DISTRICT**  
FISCAL YEAR: **2020/21**

**(A) – (D) FINDINGS FOR UNEXPENDED FUNDS**

For the fifth fiscal year following the first deposit in the fund and every five years thereafter, Section 66001 of the Mitigation Fee Act requires the local agency to provide the following findings regarding those funds remaining unexpended.

☒ **No unexpended funds to report.**

Amount	Purpose of Fee Gov. Code § 66001(D)(1)(A)	Reasonable Apportionment Gov. Code § 66001(D)(1)(B)	Anticipated Funding Gov. Code § 66001(D)(1)(C)	Estimated Funding Date Gov. Code § 66001(D)(1)(D)

**FIVE-YEAR REQUIREMENTS**  
**CA GOV. CODE 66001 (D)(1) (A)-(D)**

**FIRE AGENCY: SAN MARCOS FIRE PROTECTION DISTRICT**  
**FISCAL YEAR: 2020/21**

**(A) – (D) FINDINGS FOR UNEXPENDED FUNDS**

For the fifth fiscal year following the first deposit in the fund and every five years thereafter, Section 66001 of the Mitigation Fee Act requires the local agency to provide the following findings regarding those funds remaining unexpended.

☒ **No unexpended funds to report.**

<b>Amount</b>	<b>Purpose of Fee Gov. Code § 66001(D)(1)(A)</b>	<b>Reasonable Apportionment Gov. Code § 66001(D)(1)(B)</b>	<b>Anticipated Funding Gov. Code § 66001(D)(1)(C)</b>	<b>Estimated Funding Date Gov. Code § 66001(D)(1)(D)</b>

**FIVE-YEAR REQUIREMENTS**  
**CA GOV. CODE 66001 (D)(1) (A)-(D)**

**FIRE AGENCY: SAN MIGUEL CONSOLIDATED FIRE PROTECTION DISTRICT**  
**FISCAL YEAR: 2020/21**

**(A) – (D) FINDINGS FOR UNEXPENDED FUNDS**

For the fifth fiscal year following the first deposit in the fund and every five years thereafter, Section 66001 of the Mitigation Fee Act requires the local agency to provide the following findings regarding those funds remaining unexpended.

☒ **No unexpended funds to report.**

<b>Amount</b>	<b>Purpose of Fee Gov. Code § 66001(D)(1)(A)</b>	<b>Reasonable Apportionment Gov. Code § 66001(D)(1)(B)</b>	<b>Anticipated Funding Gov. Code § 66001(D)(1)(C)</b>	<b>Estimated Funding Date Gov. Code § 66001(D)(1)(D)</b>

**FIVE-YEAR REQUIREMENTS**  
**CA GOV. CODE 66001 (D)(1) (A)-(D)**

**FIRE AGENCY: VALLEY CENTER FIRE PROTECTION DISTRICT**  
**FISCAL YEAR: 2020/21**

**(A) – (D) FINDINGS FOR UNEXPENDED FUNDS**

For the fifth fiscal year following the first deposit in the fund and every five years thereafter, Section 66001 of the Mitigation Fee Act requires the local agency to provide the following findings regarding those funds remaining unexpended.

☒ **No unexpended funds to report.**

<b>Amount</b>	<b>Purpose of Fee Gov. Code § 66001(D)(1)(A)</b>	<b>Reasonable Apportionment Gov. Code § 66001(D)(1)(B)</b>	<b>Anticipated Funding Gov. Code § 66001(D)(1)(C)</b>	<b>Estimated Funding Date Gov. Code § 66001(D)(1)(D)</b>

**FIVE-YEAR REQUIREMENTS**  
**CA GOV. CODE 66001 (D)(1) (A)-(D)**

**FIRE AGENCY: VISTA FIRE PROTECTION DISTRICT**  
**FISCAL YEAR: 2020/21**

**(A) – (D) FINDINGS FOR UNEXPENDED FUNDS**

For the fifth fiscal year following the first deposit in the fund and every five years thereafter, Section 66001 of the Mitigation Fee Act requires the local agency to provide the following findings regarding those funds remaining unexpended.

☒ **No unexpended funds to report.**

<b>Amount</b>	<b>Purpose of Fee Gov. Code § 66001(D)(1)(A)</b>	<b>Reasonable Apportionment Gov. Code § 66001(D)(1)(B)</b>	<b>Anticipated Funding Gov. Code § 66001(D)(1)(C)</b>	<b>Estimated Funding Date Gov. Code § 66001(D)(1)(D)</b>