

Special District Name: Rancho Adobe Fire Protection District
 Special Districts' Financial Transactions Report
 General Information

Fiscal Year: 2023

District Mailing Address

Street 1 Has Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Brian"/>	<input type="text"/>	<input type="text" value="Proteau"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Bret"/>	<input type="text"/>	<input type="text" value="Herman"/>	<input type="text" value="Director"/>
Member 3	<input type="text" value="Bob"/>	<input type="text"/>	<input type="text" value="Moretti"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Michael"/>	<input type="text"/>	<input type="text" value="Gadoua"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Mark"/>	<input type="text"/>	<input type="text" value="Hemmendinger"/>	<input type="text" value="Director"/>
Member 6	<input type="text" value="Sage"/>	<input type="text"/>	<input type="text" value="Howell"/>	<input type="text" value="Director"/>
Member 7	<input type="text" value="Ray"/>	<input type="text"/>	<input type="text" value="Peterson"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Leonard"/>	<input type="text"/>	<input type="text" value="Thompson"/>	<input type="text" value="Fire Chief"/>	<input type="text" value="lthompson@rafd.org"/>
Official 2	<input type="text" value="Jennifer"/>	<input type="text"/>	<input type="text" value="Bechtold"/>	<input type="text" value="Administrative Manager"/>	<input type="text" value="jbechtold@rafd.org"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name	<input type="text" value="John"/>	M. I.	<input type="text" value="E"/>	Last Name	<input type="text" value="Blomberg"/>
Telephone	<input type="text" value="(209) 466-3894 ext.101"/>	Email	<input type="text" value="john@blombergcpa.com"/>		

Independent Auditor

Firm Name	<input type="text" value="Blomberg & Griffin Accountancy Corporation"/>				
First Name	<input type="text" value="John"/>	M. I.	<input type="text" value="E"/>	Last Name	<input type="text" value="Blomberg"/>
Telephone	<input type="text" value="(209) 466-3894 ext.101"/>				

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.

BCU DPCU

3. Is financial data of this BCU included in the financial statements or Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?

City County Special District

4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?

City name:

County name:

Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):

Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

Special District Name: Rancho Adobe Fire Protection District
 Special Districts' Financial Transactions Report - Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2023

Activity: (1 of 1) (Record Completed)

Fire Protection ▼

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	4,463,366					4,463,366
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax	2,424,020					2,424,020
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments	22,931					22,931
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	6,910,317	0	0	0	0	6,910,317
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income	95,258					95,258
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	95,258	0	0	0	0	95,258
Intergovernmental – Federal							
R19.	Aid for Construction						

R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	0	0	0	0	0	0
	Intergovernmental – State						
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	20,845					20,845
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	20,845	0	0	0	0	20,845
R28.	Intergovernmental – Other						
R29.	Charges for Current Services	946,541					946,541
R30.	Contributions from Property Owners						
	Self-Insurance Only						
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues	125,195					125,195
R35.	Total Revenues	\$8,098,156	\$0	\$0	\$0	\$0	\$8,098,156
	Expenditures						
R36.	Salaries and Wages	4,239,980					4,239,980
R37.	Employee Benefits	1,458,459					1,458,459
R38.	Services and Supplies	962,045					962,045
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	Debt Service						
R40.5	Lease Financing, Principal and Interest Payments						
R41.	Principal Payments on Long-Term Debt	308,693					308,693
R42.	Interest Payments on Long-Term Debt	138,527					138,527

R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	447,220	0	0	0	0	447,220
R46.	Capital Outlay	1,348,122					1,348,122
R47.	Other Expenditures						
R48.	Total Expenditures	\$8,455,826	\$0	\$0	\$0	\$0	\$8,455,826
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	-\$357,670	\$0	\$0	\$0	\$0	-\$357,670

Other Financing Sources (Uses)

R49.5	Lease Financing						
R50.	Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51.	Construction Financing and Other Long-Term Debt						
R51.6	Proceeds from Refinancing on Loans, Notes, and Other						
R51.7	Payments to Refinanced Loans, Notes, and Other						
R52.	Refunding Bonds Proceeds						
R53.	Premium on Bonds Issued						
R54.	Discount on Bonds Issued						
R55.	Payments to Refunded Bond Escrow Agent						
R56.	Demand Bonds						
R57.	Proceeds from Sale of Capital Assets						
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0

Special and Extraordinary Items

R63.	Special Item						
R64.	Extraordinary Item						

R65.	Total Special and Extraordinary Items	0	0	0	0	0	0
R66.	Net Change in Fund Balances	\$-357,670	\$0	\$0	\$0	\$0	\$-357,670
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$6,168,811	\$0	\$0	\$0	\$0	\$6,168,811
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$5,811,141	\$0	\$0	\$0	\$0	\$5,811,141

Special District Name: Rancho Adobe Fire Protection District
 Special Districts' Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2023

SD01. Districtwide or Improvement District/Zone	<input type="text" value="Districtwide"/>
SD02. Improvement District/Zone (if applicable)	<input type="text"/>
R03. Purpose of Debt (1 of 1) (Record Completed)	<input type="text" value="Pay Off the District Pension Unfunded Liability"/>
R04. Nature of Revenue Pledged	<input type="text" value="General and Program Revenues"/>
R05. Percent of Pledge	<input type="text" value="100%"/>
R06. Debt Type	<input type="text" value="Revenue Bonds"/>
R07. Fund Type	<input type="text" value="Governmental"/>
SD08. Activity	<input type="text" value="Fire Protection"/>
R09. Year of Issue	<input type="text" value="2021"/>
R10. Beginning Maturity Year	<input type="text" value="2021"/>
R11. Ending Maturity Year	<input type="text" value="2042"/>
R12. Principal Authorized	<input type="text" value="5,610,000"/>
R13. Principal Issued to Date	<input type="text" value="5,610,000"/>
R14. Principal Unspent	<input type="text"/>
R15. Principal Payable, Beginning of Fiscal Year	<input type="text" value="\$5,610,000"/>
R16. Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R18. Principal Issued in Current Fiscal Year	<input type="text"/>
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	<input type="text"/>
R19. Principal Paid in Current Fiscal Year	<input type="text" value="252,887"/>
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	<input type="text"/>
R20. Principal Defeased in Current Fiscal Year	<input type="text"/>

R21.	Principal Payable, End of Fiscal Year	<input type="text" value="\$5,357,113"/>
R22.	Principal Payable, Current Portion	<input type="text" value="255,000"/>
R23.	Principal Payable, Noncurrent Portion	<input type="text" value="\$5,102,113"/>
R24.	Interest Paid in Current Fiscal Year	<input type="text" value="130,612"/>
R25.	Principal Delinquent, End of Fiscal Year	<input type="text"/>
R26.	Interest Delinquent, End of Fiscal Year	<input type="text"/>
R27.	Amount Held in Reserve	<input type="text"/>

Special District Name: Rancho Adobe Fire Protection District
 Special Districts' Financial Transactions Report
 Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

Fiscal Year: 2023

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion	Interest Paid in Current Fiscal Year
Governmental								
Revenue Bonds								
Pay Off the District Pension Unfunded Liability	2021	5,610,000	0	252,887	5,357,113	255,000	5,102,113	130,612
Total Governmental Debt:		\$5,610,000	\$0	\$252,887	\$5,357,113	\$255,000	\$5,102,113	\$130,612

Special District Name: Rancho Adobe Fire Protection District
 Special Districts' Financial Transactions Report
 Other Long-Term Debt
 Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2023

R01. Purpose of Debt (1 of 1) (Record Completed)	Equipment
R02. Nature of Revenue Pledged	Tax revenues
R03. Debt Type	Notes
R04. Fund Type	Governmental
SD05. Activity	Fire Protection
R06. Year of Issue	2017
R07. Beginning Maturity Year	2017
R08. Ending Maturity Year	2027
R09. Principal Authorized	500,000
R10. Principal Received to Date	500,000
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$280,792
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	55,806
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$224,986
R19. Principal Outstanding, Current Portion	57,507
R20. Principal Outstanding, Noncurrent Portion	\$167,479
R21. Interest Paid in Current Fiscal Year	7,915
R22. Principal Delinquent, End of Fiscal Year	

R23. Interest Delinquent, End of Fiscal Year

SD24. Principal Due but Not Presented (Time Warrants Only)

SD25. Interest Due but Not Presented (Time Warrants Only)

Special District Name: Rancho Adobe Fire Protection District
 Special Districts' Financial Transactions Report
 Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

Fiscal Year: 2023

Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
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Governmental

Notes

Equipment	2017	280,792	0	55,806	224,986	57,507	167,479	7,915
Total Governmental Debt:		\$280,792	\$0	\$55,806	\$224,986	\$57,507	\$167,479	\$7,915

Special District Name: Rancho Adobe Fire Protection District
 Special Districts' Financial Transactions Report
 Debt Service Reconciliation Report

Fiscal Year: 2023

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)	383,499		
R02. Other Long-Term Debt	63,721		
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$447,220	\$0	\$0
R06. Debt Service	447,220		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District Name: Rancho Adobe Fire Protection District
 Special Districts' Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2023

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	6,082,698					6,082,698
R02. Investments						
R03. Accounts Receivable (net)	102,601					102,601
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R05.5 Leases Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$6,185,299	\$0	\$0	\$0	\$0	\$6,185,299
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$6,185,299	\$0	\$0	\$0	\$0	\$6,185,299
Liabilities						
R19. Accounts Payable	285,150					285,150

R20. Contracts and Retainage Payable					
R21. Interest Payable	2,129				2,129
R22. Due to Other Funds					
R23. Due to Other Governments	86,879				86,879
R24. Advances from Other Funds					
R25. Deposits and Advances					
R26. Loans and Notes Payable					
R27. Other Liabilities 1					
R28. Other Liabilities 2					
R29. Other Liabilities 3					
R30. Total Liabilities	\$374,158	\$0	\$0	\$0	\$374,158
R31. Deferred Inflows of Resources					
R32. Total Liabilities and Deferred Inflows of Resources	\$374,158	\$0	\$0	\$0	\$374,158

Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted						
R35. Committed						
R36. Assigned						
R37. Unassigned	5,811,141					5,811,141
R38. Total Fund Balances (Deficits)	\$5,811,141	\$0	\$0	\$0	\$0	\$5,811,141
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$6,185,299	\$0	\$0	\$0	\$0	\$6,185,299

Special District Name: Rancho Adobe Fire Protection District
 Special Districts' Financial Transactions Report
 Noncurrent Assets, Deferred Outflows of Resources,
 Noncurrent Liabilities, and Deferred Inflows of Resources
 Governmental Funds

Fiscal Year: 2023

	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets		
R00.5 Lease Receivable	<input type="text"/>	<input type="text"/>
Capital Assets		
R01. Land	74,634	<input type="text"/>
R02. Buildings and Improvements	755,665	<input type="text"/>
R03. Equipment	4,565,636	<input type="text"/>
R04. Infrastructure	<input type="text"/>	<input type="text"/>
R05. Intangible Assets – Amortizable	<input type="text"/>	<input type="text"/>
R05.5 Lease Assets (Lessee)	<input type="text"/>	<input type="text"/>
R06. Construction in Progress	707,469	<input type="text"/>
R07. Intangible Assets – Nonamortizable	<input type="text"/>	<input type="text"/>
R08. Other Capital Assets	<input type="text"/>	<input type="text"/>
R09. Less: Accumulated Depreciation/Amortization	-2,660,050	<input type="text"/>
R10 Net Pension Asset	<input type="text"/>	<input type="text"/>
R11 Net OPEB Asset	<input type="text"/>	<input type="text"/>
R12 Other Noncurrent Assets 1	<input type="text"/>	<input type="text"/>
R13 Other Noncurrent Assets 2	<input type="text"/>	<input type="text"/>
R14 Other Noncurrent Assets 3	<input type="text"/>	<input type="text"/>
R15. Total Noncurrent Assets	\$3,443,354	<input type="text"/>
Deferred Outflows of Resources		

R16	Related to Pensions	8,457,066	
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$8,457,066	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$11,900,420	

Noncurrent Liabilities

R22. Deposits and Advances		
R23. Compensated Absences		565,321
R24. General Obligation Bonds		
R25. Revenue Bonds		5,357,113
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		
R29. Notes (Other Long-Term Debt)		224,986
R30. Other (Other Long-Term Debt)		
R31. Construction Financing – Federal		
R32. Construction Financing – State		
R32.5 Lease Liability		
R33. Lease Obligations (Purchase Agreements)		
R34. Net Pension Liability		4,196,252
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$10,343,672

Deferred Inflows of Resources

R40. Related to Pensions		5,637,113
R41. Related to OPEB		
R42. Related to Debt Refunding		
R42.5 Related to Leases		
R43. Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$5,637,113

R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources	<input type="text"/>	<input type="text" value="\$15,980,785"/>
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Special District Name: Rancho Adobe Fire Protection District
Special Districts' Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2023

R01. Appropriations Limit	7,712,561
R02. Total Annual Appropriations Subject to the Limit	6,948,665
R03. Revenues Received (Over) Under Appropriations Limit	\$763,896