Special District of Rancho Adobe Fire Protection District
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2017

(•) Current Year ( ) Prior Year

District Mailing Address

Street 1	11000 Main Street				☐ Has Address Changed?
Street 2	P.O. Box 1029				
City	Penngrove	State	CA	Zip	94951
Email	jober@rafd.org				

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	Leonard		Thompson	Fire Chief
Member				

Other Officials

	First Name	M. I.	Last Name	Title
Member 1	Carla		Grube	Director
Officials				

Report Prepared By

First Name	Jennifer	M. I.		Last Name	Ober
Telephone	(707) 795-6011	Email	jober@rafd.org		

Independent Auditor

Firm Name	Goranson and Associates, Inc.				
First Name	Blake	M. I.		Last Name	Goranson
Telephone	(707) 542-1256				

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Special District of Rancho Adobe Fire Protection District
Special Districts Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2017

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
	Assets						
R01.	Cash and Investments	2,069,427					2,069,427
R02.	Investments						
R03.	Accounts Receivable (net)	239,749					239,749
R04.	Taxes Receivable						
R05.	Interest Receivable (net)						
R06.	Lease Payments 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**	$2,309,176	$0	$0	$0	$0	$2,309,176
R17.	**Deferred Outflows of Resources**						
R18.	**Total Assets and Deferred Outflows of Resources**	$2,309,176	$0	$0	$0	$0	$2,309,176
	Liabilities						
R19.	Accounts Payable	51,000					51,000
R20.	Contracts and Retainage Payable						
R21.	Interest Payable						
R22.	Due to Other Funds						
R23.	Due to Other Governments						
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**	$51,000	$0	$0	$0	$0	$51,000
R31.	**Deferred Inflows of Resources**						
R32.	**Total Liabilities and Deferred Inflows of Resources**	$51,000	$0	$0	$0	$0	$51,000
	Fund Balances (Deficits)						
R33.	Nonspendable						
R34.	Restricted						
R35.	Committed						
R36.	Assigned						
R37.	Unassigned	2,258,176					2,258,176

R38.	**Total Fund Balances (Deficits)**	$2,258,176	$0	$0	$0	$0	$2,258,176
R39.	**Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)**	$2,309,176	$0	$0	$0	$0	$2,309,176

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Special District of 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: 2017

◉ Current Year ○ Prior Year

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion
Governmental							
Notes							
Equipment	2017	0	500,000	0	500,000	0	500,000
Other							
Capital Lease-Equipment	2007	100,658	0	64,297	36,361	0	36,361
Total Governmental Debt:		$100,658	$500,000	$64,297	$536,361	$0	$536,361

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Special District of 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: 2017

(•) Current Year ( ) Prior Year

R01.	Purpose of Debt (1 of 2) (Record Completed)	Capital Lease-Equipment
R02.	Nature of Revenue Pledged	Tax revenues
R03.	Debt Type	Other
R04.	Fund Type	Governmental
SD05.	Activity	Fire Protection
R06.	Year of Issue	2007
R07.	Beginning Maturity Year	2009
R08.	Ending Maturity Year	2017
R09.	Principal Authorized	620,000
R10.	Principal Issued to Date	620,000
R11.	Principal Unspent	
R12.	**Principal Outstanding, Beginning of Fiscal Year**	100,658
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Issued in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	64,297
R17.	Principal Defeased in Current Fiscal Year	
R18.	**Principal Outstanding, End of Fiscal Year**	$36,361
R19.	Principal Outstanding, Current Portion	
R20.	**Principal Outstanding, Noncurrent Portion**	$36,361
R21.	Interest Paid in Current Fiscal Year	14,037
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)	

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Special District of 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: 2017

(•) Current Year ( ) Prior Year

R01.	Purpose of Debt (2 of 2) (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 Issued to Date	500,000
R11.	Principal Unspent	
R12.	**Principal Outstanding, Beginning of Fiscal Year**	
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Issued in Current Fiscal Year	500,000
R16.	Principal Paid in Current Fiscal Year	
R17.	Principal Defeased in Current Fiscal Year	
R18.	**Principal Outstanding, End of Fiscal Year**	$500,000
R19.	Principal Outstanding, Current Portion	
R20.	**Principal Outstanding, Noncurrent Portion**	$500,000
R21.	Interest Paid in Current Fiscal Year	
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)	

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Special District of Rancho Adobe Fire Protection District
Special Districts Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2017

◉ Current Year ○ Prior Year

		Governmental Funds	Internal Service Fund	Enterprise Funds
	Debt Payments from Debt Forms			
R01.	Long-Term Debt			
R02.	Other Long-Term Debt	78,334		
R03.	Construction Financing			
R04.	Lease Obligations			
R05.	**Total Debt Payments from Debt Forms**	$78,334	$0	$0
R06.	**Debt Service**	78,334		
R07.	**Difference**	$0	$0	$0
R08.	Reason for Difference			

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Special District of Rancho Adobe Fire Protection District
Special Districts Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2017

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R10.	Inventories						
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R12.	Loans, Notes, and Contracts Receivable						
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R14.	Other Assets 2						
R15.	Other Assets 3						
R16.	**Total Assets**	$2,309,176	$0	$0	$0	$0	$2,309,176
R17.	**Deferred Outflows of Resources**						
R18.	**Total Assets and Deferred Outflows of Resources**	$2,309,176	$0	$0	$0	$0	$2,309,176
	Liabilities						
R19.	Accounts Payable	51,000					51,000
R20.	Contracts and Retainage Payable						
R21.	Interest Payable						
R22.	Due to Other Funds						
R23.	Due to Other Governments						
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**	$51,000	$0	$0	$0	$0	$51,000
R31.	**Deferred Inflows of Resources**						
R32.	**Total Liabilities and Deferred Inflows of Resources**	$51,000	$0	$0	$0	$0	$51,000
	Fund Balances (Deficits)						
R33.	Nonspendable						
R34.	Restricted						
R35.	Committed						
R36.	Assigned						
R37.	Unassigned	2,258,176					2,258,176

R38. **Total Fund Balances (Deficits)**	$2,258,176	$0	$0	$0	$0	$2,258,176
R39. **Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)**	$2,309,176	$0	$0	$0	$0	$2,309,176

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Special District of Rancho Adobe Fire Protection District
Special Districts Financial Transactions Report
Capital Assets and Long-Term Obligations
Governmental Funds

Fiscal Year: 2017

(•) Current Year ( ) Prior Year

		Capital Assets	Long-Term Obligations
	Capital Assets		
R01.	Land		
R02.	Buildings and Improvements	636,643	
R03.	Equipment	2,753,742	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-1,234,484	
R10.	**Total Capital Assets**	$2,155,901	
	Long-Term Obligations		
R11.	Deposits and Advances		
R12.	Compensated Absences		
R13.	General Obligation Bonds		
R14.	Revenue Bonds		
R15.	Certificates of Participation		
R16.	Other Bonds		
R17.	Loans (Other Long-Term Debt)		
R18.	Notes (Other Long-Term Debt)		500,000
R19.	Other (Other Long-Term Debt)		36,361
R20.	Construction Financing – Federal		
R21.	Construction Financing – State		
R22.	Lease Principal		
R23.	Net Pension Liability		2,078,142
R24.	Net OPEB Obligation		
R25.	Other Long-Term Obligations 1		
R26.	Other Long-Term Obligations 2		
R27.	Other Long-Term Obligations 3		
R28.	**Total Long-Term Obligations**		$2,614,503

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Special District of Rancho Adobe Fire Protection District
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2017

◉ Current Year ○ Prior Year

R01.	Appropriations Limit	3,846,976
R02.	Total Annual Appropriations Subject to the Limit	3,668,263
R03.	**Revenues Received (Over) Under Appropriations Limit**	178,713

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Special District of Rancho Adobe Fire Protection District
Special Districts Financial Transactions Report
Parcel Tax - Statistical Data
(To Be Completed by Levying Entity)

Fiscal Year: 2017

(•) Current Year ( ) Prior Year

Parcel Tax Name (1 of 1) (Record Completed) Rancho Adobe Fire Protection District E

A. **The Type and Rate of Parcel Tax Imposed**

All Property [Delete Type]

Parcel Tax Rate			
Dollar Amount	**Base**	**Notes**	
10	Unit		Delete
	Select		Add

Select [Add Type]

B. The Number of Parcels Subject to the Parcel Tax	6,759
C. The Number of Parcels Exempt from the Parcel Tax	329
D. The Sunset Date of the Parcel Tax, if any	
E. The Amount of Revenue Received from the Parcel Tax (Annually)	326,840

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

☐	Agriculture and Fair	☐	Library Services
☐	Air Quality and Pollution Control	☐	Lighting and Lighting Maintenance
☐	Airport Purpose	☐	Local and Regional Planning or Development
☐	Ambulance Service and Emergency Medical Services	☐	Memorial
☐	Amusement	☐	Museums and Cultural Facilities
☐	Animal Control	☐	Parking
☐	Broadband and Cable Services	☐	Pest Control, Mosquito Abatement and Vector Control
☐	Cemetery	☐	Police Protection, Personal Safety, and Public Safety
☐	Conduit Financing	☐	Recreation and Park, Open Space
☐	Drainage and Drainage Maintenance	☐	Resource Conservation
☐	Electric Purpose	☐	Snow Removal
☐	Erosion Control	☐	Streets, Roads, and Sidewalks
☐	Financing or Constructing Facilities	☐	Television Translator Station Facilities
☑	Fire Protection, Fire Prevention, and Fire Suppression	☐	Trade and Commerce
☐	Flood Control	☐	Transit

☐	Gas Purpose	☐	Transportation
☐	Graffiti Abatement	☐	Underground Electric and Communication Facilities
☐	Harbor and Port Purpose	☐	Veterans Buildings and Institutions
☐	Hazardous Material Emergency Response	☐	Water Conservation
☐	Health	☐	Waste Management
☐	Hospital Purpose	☐	Water Services and Irrigation
☐	Land Reclamation	☐	Weed Abatement
☐	Landscaping		

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