

Special District Name: Mokelumne Rural Fire Protection District
Special Districts' Financial Transactions Report
General Information

Fiscal Year: 2024

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="Mark"/>	<input type="text"/>	<input type="text" value="Sperling"/>	<input type="text" value="Director"/>
Member 2	<input type="text" value="John"/>	<input type="text"/>	<input type="text" value="Anagnos"/>	<input type="text" value="Director"/>
Member 3	<input type="text" value="Joe"/>	<input type="text"/>	<input type="text" value="Valente"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Frank"/>	<input type="text"/>	<input type="text" value="Schulz"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Andrew"/>	<input type="text"/>	<input type="text" value="Luccetti"/>	<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="Mark"/>	<input type="text"/>	<input type="text" value="Weber"/>	<input type="text" value="Fire Chief"/>	<input type="text" value="mweber@mokelumnefire.org"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name

Telephone Email

Independent Auditor

Firm Name

First Name M. I. Last Name

Telephone

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

Fiscal Year: 2024

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%)	887,962					887,962
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments	513,086					513,086
R09.	Prior-Year Taxes and Assessments	1,042					1,042
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	1,402,090	0	0	0	0	1,402,090
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income	2,754					2,754
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	2,754	0	0	0	0	2,754
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	4,761					4,761
R25.	Timber Yield						
R26.	Other Intergovernmental – State	196,755					196,755
R27.	Total Intergovernmental – State	201,516	0	0	0	0	201,516
R28.	Intergovernmental – Other	270,625					270,625
R29.	Charges for Current Services	27,650					27,650
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	73,531					73,531
R35.	Total Revenues	\$1,978,166	\$0	\$0	\$0	\$0	\$1,978,166
Expenditures							
R36.	Salaries and Wages	859,418					859,418
R37.	Employee Benefits	409,744					409,744
R38.	Services and Supplies	342,261					342,261
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	82,316					82,316
R42.	Interest Payments on Long-Term Debt	29,138					29,138

R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	111,454	0	0	0	0	111,454
R46.	Capital Outlay	187,966					187,966
R47.	Other Expenditures						
R48.	Total Expenditures	\$1,910,843	\$0	\$0	\$0	\$0	\$1,910,843
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$67,323	\$0	\$0	\$0	\$0	\$67,323

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	14,000					14,000
R59.	Insurance Recoveries						
R60.	Transfers In						
R61.	Transfers Out						
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$14,000	\$0	\$0	\$0	\$0	\$14,000

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	\$81,323	\$0	\$0	\$0	\$0	\$81,323
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	-\$212,494	\$0	\$0	\$0	\$0	-\$212,494
R68.	Adjustment	-1					-1
R69.	Reason for Adjustment	Rounding					
R70.	Fund Balances (Deficits), End of Fiscal Year	-\$131,172	\$0	\$0	\$0	\$0	-\$131,172

Note:

(R69) Gen-Reason for Adjustment: Rounding

Special District Name: Mokelumne Rural Fire Protection District
 Special Districts' Financial Transactions Report
 Statement of Changes in Fiduciary Net Position
 Fiduciary Funds

Fiscal Year: 2024

		Pension and Other Benefit Employee Trust Funds	Investment Trust Funds	Private- Purpose Trust Funds	Custodial Funds
Additions					
Contributions					
R01.	Employer	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R02.	Plan Members	5,610	<input type="text"/>	<input type="text"/>	<input type="text"/>
R03.	Private Contributions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R04.	Contributions to Pooled Investments	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R05.	Other Contributions	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R06.	Total Contributions	\$5,610	\$0	\$0	\$0
Investment Income (Loss)					
R07.	Net Appreciation (Depreciation) in Fair Value of Investments	22,642	<input type="text"/>	<input type="text"/>	<input type="text"/>
R08.	Interest	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R09.	Dividends	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R10.	Other Investment Income	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R11.	(Investment Expense)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Securities Lending Income (Loss)					
R12.	Securities Lending Income	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R13.	(Securities Lending Expense)	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R14.	Net Securities Lending Income (Loss)	\$0	\$0	\$0	\$0
R15.	Net Investment Income (Loss)	\$22,642	\$0	\$0	\$0
R16.	Receipts from Depositors	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

R17. Other Additions				
R18. Total Additions	\$28,252	\$0	\$0	\$0
Deductions				
R19. Benefit Payments				
R20. Refunds of Contributions				
R21. Administrative Expenses	50			
R22. Payments to and for Depositors				
R23. Distributions from Pooled Investments				
R24. Other Deductions				
R25. Total Deductions	\$50	\$0	\$0	\$0
R26. Change in Net Position	\$28,202	\$0	\$0	\$0
R27. Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$0	\$0
R28. Adjustment	-28,202			
R29. Reason for Adjustment	Amount increased liability			
R30. Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$0	\$0

Note:

(R29) Pen-Reason for Adjustment: Amount increased liability.

Special District Name: Mokelumne Rural 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: 2024

R01. Purpose of Debt (1 of 3) (Record Completed)	<input type="text" value="Purchase of fire engine"/>
R02. Nature of Revenue Pledged	<input type="text" value="Property taxes"/>
R03. Debt Type	<input type="text" value="Loans"/>
R04. Fund Type	<input type="text" value="Governmental"/>
SD05. Activity	<input type="text" value="Fire Protection"/>
R06. Year of Issue	<input type="text" value="2017"/>
R07. Beginning Maturity Year	<input type="text" value="2017"/>
R08. Ending Maturity Year	<input type="text" value="2027"/>
R09. Principal Authorized	<input type="text" value="479,477"/>
R10. Principal Received to Date	<input type="text" value="479,477"/>
R11. Principal Unspent	<input type="text" value=""/>
R12. Principal Outstanding, Beginning of Fiscal Year	<input type="text" value="\$276,391"/>
R13. Adjustment to Principal in Current Fiscal Year	<input type="text" value=""/>
R14. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text" value=""/>
R15. Principal Received in Current Fiscal Year	<input type="text" value=""/>
R16. Principal Paid in Current Fiscal Year	<input type="text" value="51,876"/>
R17. Principal Refinanced in Current Fiscal Year	<input type="text" value=""/>
R18. Principal Outstanding, End of Fiscal Year	<input type="text" value="\$224,515"/>
R19. Principal Outstanding, Current Portion	<input type="text" value="53,526"/>
R20. Principal Outstanding, Noncurrent Portion	<input type="text" value="\$170,989"/>
R21. Interest Paid in Current Fiscal Year	<input type="text" value="7,140"/>
R22. Principal Delinquent, End of Fiscal Year	<input type="text" value=""/>

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: Mokelumne Rural 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: 2024

R01. Purpose of Debt (2 of 3) (Record Completed)	Purchase of fire engine
R02. Nature of Revenue Pledged	Property taxes
R03. Debt Type	Loans
R04. Fund Type	Governmental
SD05. Activity	Fire Protection
R06. Year of Issue	2020
R07. Beginning Maturity Year	2020
R08. Ending Maturity Year	2030
R09. Principal Authorized	334,716
R10. Principal Received to Date	334,716
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$272,309
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	30,438
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$241,871
R19. Principal Outstanding, Current Portion	31,407
R20. Principal Outstanding, Noncurrent Portion	\$210,464
R21. Interest Paid in Current Fiscal Year	7,692
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: Mokelumne Rural 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: 2024

R01. Purpose of Debt (3 of 3) (Record Completed)	Overdrafts with the County	▼
R02. Nature of Revenue Pledged	Property taxes	
R03. Debt Type	Other	▼
R04. Fund Type	Governmental	▼
SD05. Activity	Fire Protection	▼
R06. Year of Issue		2024
R07. Beginning Maturity Year		2024
R08. Ending Maturity Year		2025
R09. Principal Authorized		294,734
R10. Principal Received to Date		294,734
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 Received in Current Fiscal Year		294,734
R16. Principal Paid in Current Fiscal Year		0
R17. Principal Refinanced in Current Fiscal Year		
R18. Principal Outstanding, End of Fiscal Year		\$294,734
R19. Principal Outstanding, Current Portion		294,734
R20. Principal Outstanding, Noncurrent Portion		\$0
R21. Interest Paid in Current Fiscal Year		14,308
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: Mokelumne Rural Fire Protection District
 Special Districts' Financial Transactions Report
 Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

Fiscal Year: 2024

	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
Governmental								
Loans								
Purchase of fire engine	2017	276,391	0	51,876	224,515	53,526	170,989	7,140
Purchase of fire engine	2020	272,309	0	30,438	241,871	31,407	210,464	7,692
Other								
Overdrafts with the County	2024	0	294,734	0	294,734	294,734	0	14,308
Total Governmental Debt:		\$548,700	\$294,734	\$82,314	\$761,120	\$379,667	\$381,453	\$29,140

Special District Name: Mokelumne Rural Fire Protection District
 Special Districts' Financial Transactions Report
 Debt Service Reconciliation Report

Fiscal Year: 2024

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)	<input type="text"/>	<input type="text"/>	<input type="text"/>
R02. Other Long-Term Debt	111,454	<input type="text"/>	<input type="text"/>
R03. Construction Financing	<input type="text"/>	<input type="text"/>	<input type="text"/>
R04. Lease Obligations (Purchase Agreements)	<input type="text"/>	<input type="text"/>	<input type="text"/>
R05. Total Debt Payments from Debt Forms	\$111,454	\$0	\$0
R06. Debt Service	111,454	<input type="text"/>	<input type="text"/>
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference	<input type="text"/>	<input type="text"/>	<input type="text"/>

Special District Name: Mokelumne Rural Fire Protection District
 Special Districts' Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2024

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	134,483					134,483
R02. Investments						
R03. Accounts Receivable (net)	49,612					49,612
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	10,551					10,551
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$194,646	\$0	\$0	\$0	\$0	\$194,646
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$194,646	\$0	\$0	\$0	\$0	\$194,646
Liabilities						
R19. Accounts Payable						

R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments	294,734					294,734
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1	31,084					31,084
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$325,818	\$0	\$0	\$0	\$0	\$325,818
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$325,818	\$0	\$0	\$0	\$0	\$325,818

Fund Balances (Deficits)

R33. Nonspendable	10,551					10,551
R34. Restricted						
R35. Committed						
R36. Assigned	24,149					24,149
R37. Unassigned	-165,872					-165,872
R38. Total Fund Balances (Deficits)	\$-131,172	\$0	\$0	\$0	\$0	\$-131,172
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$194,646	\$0	\$0	\$0	\$0	\$194,646

Special District Name: Mokelumne Rural Fire Protection District
 Special Districts' Financial Transactions Report
 Statement of Fiduciary Net Position
 Fiduciary Funds

Fiscal Year: 2024

		Pension and Other Employee Benefit Trust Funds	Investment Trust Funds	Private- Purpose Trust Funds	Custodial Funds
Assets					
R01.	Cash and Investments	216,956			
	Investments, at Fair Value				
R02.	Short-Term Investments				
R03.	U.S. Government Obligations				
R04.	Municipal Bonds				
R05.	Domestic Corporate Bonds				
R06.	International Bonds				
R07.	Domestic Stocks				
R08.	International Stocks				
R09.	Real Estate				
R10.	Private Equity				
R11.	Hedge Funds				
R12.	Other Investments				
R13.	Total Investments	\$0	\$0	\$0	\$0
R14.	Receivables (net)				
R14.5	Other Current Assets				
R15.	Due from Other Governments				
	Capital Assets				
R15.5	Capital Assets, Not Being Depreciated				

R15.6	Other Capital Assets, Net of Depreciation				
R15.7	Net Pension Asset				
R15.8	Net OPEB Asset				
R15.9	Other Noncurrent Assets				
R19.	Total Assets	\$216,956	\$0	\$0	\$0
	Deferred Outflows of Resources				
R20.	Related to Pensions				
R20.5	Related to OPEB				
R20.6	Related to Debt Refunding				
R20.7	Other Deferred Outflows of Resources				
R20.8	Total Deferred Outflows of Resources	0	0	0	0
R21.	Total Assets and Deferred Outflows of Resources	\$216,956	\$0	\$0	\$0

Liabilities

R22. Accounts Payable				
R23. Deposits and Advances				
R23.5 Other Current Liabilities				
R24. Due to Other Governments				
R24.5 Net Pension Liability				
R24.6 Net OPEB Liability				
R24.7 Other Long-Term Liabilities	216,956			
R28. Total Liabilities	\$216,956	\$0	\$0	\$0

Deferred Inflows of Resources

R29. Related to Pensions				
R29.5 Related to OPEB				
R29.6 Related to Debt Refunding				
R29.7 Other Deferred Inflows of Resources				
R29.8 Total Deferred Inflows of Resources	0	0	0	0
R30. Total Liabilities and Deferred Inflows of Resources	\$216,956	\$0	\$0	\$0

Net Position Restricted for

R31. Pension and Other Employee Benefits				
R32. Investment Trusts				
R33. Private-Purpose Trusts				
R34. Custodial Funds				
R35. Total Net Position	\$0	\$0	\$0	\$0

Special District Name: Mokelumne Rural 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: 2024

Noncurrent Assets/Deferred	Noncurrent Liabilities/Deferred
Outflows of Resources	Inflows of Resources

Noncurrent Assets

R00.5 Lease Receivable	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
Capital Assets		
R01. Land	70,876	<input style="width: 100%; height: 20px;" type="text"/>
R02. Buildings and Improvements	621,246	<input style="width: 100%; height: 20px;" type="text"/>
R03. Equipment	2,753,468	<input style="width: 100%; height: 20px;" type="text"/>
R04. Infrastructure	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
R05. Intangible Assets – Amortizable	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
R05.5 Lease Assets (Lessee)	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
R06. Construction in Progress	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
R07. Intangible Assets – Nonamortizable	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
R08. Other Capital Assets	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
R09. Less: Accumulated Depreciation/Amortization	-1,566,354	<input style="width: 100%; height: 20px;" type="text"/>
R10 Net Pension Asset	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
R11 Net OPEB Asset	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
R12 Other Noncurrent Assets 1	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
R13 Other Noncurrent Assets 2	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
R14 Other Noncurrent Assets 3	<input style="width: 100%; height: 20px;" type="text"/>	<input style="width: 100%; height: 20px;" type="text"/>
R15. Total Noncurrent Assets	\$1,879,236	<input style="width: 100%; height: 20px;" type="text"/>

Deferred Outflows of Resources

R16	Related to Pensions	706,237	
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$706,237	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$2,585,473	

Noncurrent Liabilities

R22. Deposits and Advances		
R23. Compensated Absences		54,418
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		466,386
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		294,734
R31. Construction Financing – Federal		
R32. Construction Financing – State		
R32.5 Lease Liability		
R33. Lease Obligations (Purchase Agreements)		
R34. Net Pension Liability		1,168,944
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$1,984,482

Deferred Inflows of Resources

R40. Related to Pensions		11,523
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		\$11,523

R45.

Total Noncurrent Liabilities and Deferred Inflows of Resources

Special District Name: Mokelumne Rural Fire Protection District
Special Districts' Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2024

R01. Appropriations Limit	2,707,514
R02. Total Annual Appropriations Subject to the Limit	1,406,851
R03. Revenues Received (Over) Under Appropriations Limit	\$1,300,663

Special District Name: Mokelumne Rural Fire Protection District
 Special Districts' Financial Transactions Report
 Summary

Fiscal Year: 2024

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	1,978,166			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$1,978,166			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water				

R20.	Other Enterprise				
R21.	Conduit				
R22.	Transportation				
R23.	Total Operating Revenues			\$0	
Non-Operating Revenues					
R24.	Airport				
R25.	Electric				
R26.	Gas				
R27.	Harbor and Port				
R28.	Hospital				
R29.	Sewer				
R30.	Solid Waste				
R31.	Transit				
R32.	Water				
R33.	Other Enterprise				
R34.	Conduit				
R35.	Transportation				
R36.	Total Non-Operating Revenues			\$0	
R36.5	Total Revenues	\$1,978,166	\$0	\$0	\$1,978,166

Governmental Expenditures

R37.	General	1,910,843			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$1,910,843			

Internal Service Expenses

R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		

Enterprise Expenses

Operating Expenses

R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$0	

Non-Operating Expenses

R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				

R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$0	
R72.5	Total Expenditures/Expenses	\$1,910,843	\$0	\$0	\$1,910,843
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$81,323	\$0	\$0	\$81,323
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	-\$212,494	\$0	\$0	-\$212,494
R77.	Adjustments	-1			-1
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	-\$131,172	\$0	\$0	-\$131,172
Assets					
R79.	Total Current Assets	194,646			194,646
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$194,646	\$0	\$0	\$194,646
Liabilities					
R82.	Total Current Liabilities	325,818			325,818
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$325,818	\$0	\$0	\$325,818
R85.	Total Fund Balance/Net Position (Deficit)	-\$131,172	\$0	\$0	-\$131,172

Special District of Mokelumne Rural Fire Protection District
 Special District Financial Transactions Report
 Footnotes

Fiscal Year: 2024		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	(Fire Protection) Strike team income
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Fire Protection) Grants, facility impact and plan check fees
RevenuesExpendituresChangesFundBalances	(R29)Gen-ChargesforCurrentServices	(Fire Protection) This includes charges for trainings prvided to other Fire Districts. No trainings were given in the prior year.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Fire Protection) Misc income including recovered damages.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Fire Protection) The District did not have the same amount of funding for equipment as they did in the prior year.
OtherLongTermDebt	(R09)PrincipalAuthorized	(3_Overdrafts with the County) No exact amount has been authorized.
OtherLongTermDebt	(R16)PrincipalPaidinCurrentFiscalYear	(3_Overdrafts with the County) Deposits were made but overdrafts increased towards the end of the fiscal year.
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	Decrease in cash due to a decrease in revenues and an increase in one time expenses.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Payroll liabilities.
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Decrease due to no payables at year end during the current fisacal year.
BalanceSheetGovernmentalFunds	(R38)Gen-TotalFundBalances(Deficits)	The District has experienced a loss due to an increase in one time expenses.
FiduciaryFunds	(R24.7)BnfTrust-OtherLongTermLiabilities	Balance on fiduciary account.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	Increase based on CalPers calculations.

Total Footnote: 13