

Special District Name: Monterey County Regional 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="Warren"/>	<input type="text"/>	<input type="text" value="Poitras"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="George"/>	<input type="text"/>	<input type="text" value="Haines"/>	<input type="text" value="Director"/>
Member 3	<input type="text" value="Chad"/>	<input type="text"/>	<input type="text" value="Lindley"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Jim"/>	<input type="text"/>	<input type="text" value="Slaten"/>	<input type="text" value="Secretary"/>
Member 5	<input type="text" value="Aimee"/>	<input type="text"/>	<input type="text" value="Dahle"/>	<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="Wendy"/>	<input type="text"/>	<input type="text" value="Renwick"/>	<input type="text" value="Finance Officer"/>	<input type="text" value="wrenwick@mcrfd.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: Monterey County Regional Fire Protection District
Special Districts' Financial Transactions Report
Comments for the Special District Report

Fiscal Year: 2023

Comments

The District elected to change its method of accounting for receivables and deferred revenue to more closely follow the modified cash basis of accounting. In prior years, the balance sheet reflected Taxes Receivable and Deferred Revenue for the same offsetting amount. Fiscal year end 6/30/22 was \$266,255 on both lines. For fiscal year end 6/30/23, the balance of both Taxes Receivable and Deferred Revenue is \$0.

Special District Name: Monterey County Regional 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%)	14,212,074					14,212,074
R02.	Voter-Approved Taxes	806,417					806,417
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax	1,228,737					1,228,737
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments	157,680					157,680
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	16,404,908	0	0	0	0	16,404,908
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income	92,544					92,544
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	92,544	0	0	0	0	92,544
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	49,455					49,455
R25.	Timber Yield						
R26.	Other Intergovernmental – State	1,479,264					1,479,264
R27.	Total Intergovernmental – State	1,528,719	0	0	0	0	1,528,719
R28.	Intergovernmental – Other	2,856,943					2,856,943
R29.	Charges for Current Services						
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						
R35.	Total Revenues	\$20,883,114	\$0	\$0	\$0	\$0	\$20,883,114
Expenditures							
R36.	Salaries and Wages	10,513,182					10,513,182
R37.	Employee Benefits	4,948,064					4,948,064

R38. Services and Supplies	2,619,290					2,619,290
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	1,647,615					1,647,615
R42. Interest Payments on Long-Term Debt	823,864					823,864
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	2,471,479	0	0	0	0	2,471,479
R46. Capital Outlay	309,111					309,111
R47. Other Expenditures	18,262					18,262
R48. Total Expenditures	\$20,879,388	\$0	\$0	\$0	\$0	\$20,879,388
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$3,726	\$0	\$0	\$0	\$0	\$3,726
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	57,404					57,404
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$57,404	\$0	\$0	\$0	\$0	\$57,404
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	\$61,130	\$0	\$0	\$0	\$0	\$61,130
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$6,945,805	\$0	\$0	\$0	\$0	\$6,945,805
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$7,006,935	\$0	\$0	\$0	\$0	\$7,006,935

Special District Name: Monterey County Regional 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	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 2) (Record Completed)	Taxable Pension Obligation
R04. Nature of Revenue Pledged	Property Tax
R05. Percent of Pledge	100%
R06. Debt Type	Pension Obligation Bonds
R07. Fund Type	Governmental
SD08. Activity	Fire Protection
R09. Year of Issue	2012
R10. Beginning Maturity Year	2012
R11. Ending Maturity Year	2027
R12. Principal Authorized	9,260,000
R13. Principal Issued to Date	9,260,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$4,320,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	630,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$3,690,000
R22. Principal Payable, Current Portion	665,000
R23. Principal Payable, Noncurrent Portion	\$3,025,000
R24. Interest Paid in Current Fiscal Year	216,847
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District Name: Monterey County Regional 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	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (2 of 2) (Record Completed)	Taxable Pension Obligation 2019
R04. Nature of Revenue Pledged	Property Tax
R05. Percent of Pledge	100%
R06. Debt Type	Pension Obligation Bonds
R07. Fund Type	Governmental
SD08. Activity	Fire Protection
R09. Year of Issue	2019
R10. Beginning Maturity Year	2020
R11. Ending Maturity Year	2039
R12. Principal Authorized	20,250,000
R13. Principal Issued to Date	20,250,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$18,690,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	805,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$17,885,000
R22. Principal Payable, Current Portion	820,000
R23. Principal Payable, Noncurrent Portion	\$17,065,000
R24. Interest Paid in Current Fiscal Year	593,715
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District Name: Monterey County Regional 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								
Pension Obligation Bonds								
Taxable Pension Obligation	2012	4,320,000	0	630,000	3,690,000	665,000	3,025,000	216,847
Taxable Pension Obligation	2019	18,690,000	0	805,000	17,885,000	820,000	17,065,000	593,715
2019								
Total Governmental Debt:		\$23,010,000	\$0	\$1,435,000	\$21,575,000	\$1,485,000	\$20,090,000	\$810,562

Special District Name: Monterey County Regional 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)	Building lease
R02. Nature of Revenue Pledged	Property Tax
R03. Debt Type	Other
R04. Fund Type	Governmental
SD05. Activity	Fire Protection
R06. Year of Issue	2012
R07. Beginning Maturity Year	2102
R08. Ending Maturity Year	2024
R09. Principal Authorized	2,123,756
R10. Principal Received to Date	2,123,756
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$432,736
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	212,615
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$220,121
R19. Principal Outstanding, Current Portion	220,121
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	13,302
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: Monterey County Regional 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
Governmental								
Other								
Building lease	2012	432,736	0	212,615	220,121	220,121	0	13,302
Total Governmental Debt:		\$432,736	\$0	\$212,615	\$220,121	\$220,121	\$0	\$13,302

Special District Name: Monterey County Regional 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)	2,245,562		
R02. Other Long-Term Debt	225,917		
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$2,471,479	\$0	\$0
R06. Debt Service	2,471,479		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District Name: Monterey County Regional 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	7,022,424					7,022,424
R02. Investments						
R03. Accounts Receivable (net)	20,676					20,676
R04. Taxes Receivable	0					
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	\$7,043,100	\$0	\$0	\$0	\$0	\$7,043,100
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$7,043,100	\$0	\$0	\$0	\$0	\$7,043,100
Liabilities						
R19. Accounts Payable						
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	0					
R28. Other Liabilities 2	36,165					36,165
R29. Other Liabilities 3						
R30. Total Liabilities	\$36,165	\$0	\$0	\$0	\$0	\$36,165
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$36,165	\$0	\$0	\$0	\$0	\$36,165

Fund Balances (Deficits)

R33. Nonspendable						
R34. Restricted	760,172					760,172
R35. Committed						
R36. Assigned						
R37. Unassigned	6,246,763					6,246,763
R38. Total Fund Balances (Deficits)	\$7,006,935	\$0	\$0	\$0	\$0	\$7,006,935
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$7,043,100	\$0	\$0	\$0	\$0	\$7,043,100

Special District Name: Monterey County Regional 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		
Capital Assets			
R01.	Land	264,019	
R02.	Buildings and Improvements	11,551,281	
R03.	Equipment	11,968,007	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R06.	Construction in Progress	463,889	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-10,081,593	
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$14,165,603	
Deferred Outflows of Resources			
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$0	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$14,165,603	

Noncurrent Liabilities

R22. Deposits and Advances		
R23. Compensated Absences		
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		21,575,000
R28. Loans (Other Long-Term Debt)		
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		220,121
R31. Construction Financing – Federal		
R32. Construction Financing – State		
R32.5 Lease Liability		
R33. Lease Obligations (Purchase Agreements)		
R34. Net Pension Liability		0
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$21,795,121

Deferred Inflows of Resources

R40. Related to Pensions		
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		\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$21,795,121

Special District Name: Monterey County Regional Fire Protection District
Special Districts' Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2023

R01. Appropriations Limit	19,835,478
R02. Total Annual Appropriations Subject to the Limit	14,369,754
R03. Revenues Received (Over) Under Appropriations Limit	\$5,465,724

Special District Name: Monterey County Regional Fire Protection District
Special Districts' Financial Transactions Report
Summary

Fiscal Year: 2023

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	20,883,114			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$20,883,114			
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	\$20,883,114	\$0	\$0	\$20,883,114

Governmental Expenditures

R37.	General	20,879,388			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$20,879,388			
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	\$20,879,388	\$0	\$0	\$20,879,388
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$61,130	\$0	\$0	\$61,130
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$6,945,805	\$0	\$0	\$6,945,805
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$7,006,935	\$0	\$0	\$7,006,935

Assets

R79.	Total Current Assets	7,043,100			7,043,100
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$7,043,100	\$0	\$0	\$7,043,100

Liabilities

R82.	Total Current Liabilities	36,165			36,165
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$36,165	\$0	\$0	\$36,165
R85.	Total Fund Balance/Net Position (Deficit)	\$7,006,935	\$0	\$0	\$7,006,935

Special District Name: Monterey County Regional Fire Protection District
 Special Districts' Financial Transactions Report
 Parcel Tax - Statistical Data
 (To Be Completed by Levying Entity)

Fiscal Year: 2023

Parcel Tax Name (1 of 2) (Record Completed)

Carmel Valley Fire Protection District Special Ta: ▼

A. The Type and Rate of Parcel Tax Imposed

Commercial Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$300	Parcel (Flat Rate)	General Commercial
\$600	Parcel (Flat Rate)	Stores and/or office bldgs
\$37.5	Room	Hotel / Motel
\$1,050	Parcel (Flat Rate)	Shopping Center
\$600	Parcel (Flat Rate)	Theaters Restaurants
	Select ▼	

Delete

Delete

Delete

Delete

Delete

Add

Condominiums Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$150	Parcel (Flat Rate)	
	Select ▼	

Delete

Add

Industrial Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$600	Parcel (Flat Rate)	Light Manufacturing
\$750	Parcel (Flat Rate)	Heavy Manufacturing
	Select ▼	

Delete

Delete

Add

Institutional Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$750	Parcel (Flat Rate)	Hospital
	Select ▼	

Delete

Add

Mobile Homes Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$150	Site/Space	
	Select ▼	

Delete

Add

Multi-Family Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$150	Unit	
	Select ▼	

Delete

Add

Other-Crops

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$75	Parcel (Flat Rate)	Crops
	Select	

Recreational

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$300	Parcel (Flat Rate)	
	Select	

Single-Family

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$150	Parcel (Flat Rate)	
	Select	

Unimproved/Undeveloped

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$75	Parcel (Flat Rate)	
	Select	

Select

B. The Number of Parcels Subject to the Parcel Tax	4,462
C. The Number of Parcels Exempt from the Parcel Tax	381
D. The Sunset Date of the Parcel Tax, if any	
E. The Amount of Revenue Received from the Parcel Tax (Annually)	697,650

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.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input checked="" type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input checked="" type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

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.)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input checked="" type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input checked="" type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

Special District of Monterey County Regional Fire Protection District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2023		
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R02)Gen-VoterApprovedTaxes	(Fire Protection) Commercial Cannabis Business Tax. This tax paid by commercial cannabis businesses in the district was approved by voters. In prior years this was reported on line R28. MCRFD initially collected a fee charged to cannabis businesses. It changed to a tax once approved by voters. The purpose of the tax is for Fire Protection Services to include: fire prevention, education, emergency medical response and fire protection.
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	(Fire Protection) \$1,292,664 was Aid from governmental agencies - Prop 172 Revenue. \$186,600 was Covid-19 relief funding through the American Rescue Plan Act (ARPA). ARPA was federal Covid-19 relief funding, however, MCRFD was not the prime recipient from the federal government, we were a subrecipient. The County of Monterey allocated a portion of the funds they received to Special Districts. \$186,600 was the maximum reimbursement allocated to MCRFD for Covid-19 related expenses incurred during March 2021-June 2022.
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Fire Protection) Other intergovernmental revenue includes income from fire mitigation fees, fire prevention fees, grants, ambulance revenue and reimbursements for overtime & equipment use. Variance from prior year due to moving Commercial Cannabis Tax to line R02 and due to less reimbursements for overtime and equipment use because of a fire season that was not as busy as prior year.
RevenuesExpendituresChangesFundBalances	(R41)Gen-PrincipalPaymentsonLongTermDebt	(Fire Protection) Principal payments on two taxable pension obligation bonds and on the building financing.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Fire Protection) Capital outlay was less than prior year due to prior year including final payment on a new Type 1 engine. There was no capital outlay toward an engine in the current year.
RevenuesExpendituresChangesFundBalances	(R47)Gen-OtherExpenditures	(Fire Protection) \$18,262 in Covid-19 related expenditures paid in current year.
BalanceSheetGovernmentalFunds	(R04)Gen-TaxesReceivable	In prior years, the balance sheet reflected Taxes Receivable on R04 and Deferred Revenue on R27 for the same offsetting amount. Last year was \$266,255 on both lines. The District elected to change its method of accounting for receivables and deferred revenue to more closely follow the modified cash basis of accounting. Therefore, both Taxes Receivable and Deferred Revenue are now \$0.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	\$0 for Deferred Revenue In prior years, the balance sheet reflected Taxes Receivable on R04 and Deferred Revenue on R27 for the same offsetting amount. Last year was \$266,255 on both lines. The District elected to change its method of accounting for receivables and deferred revenue to more closely follow the modified cash basis of accounting. Therefore, both Taxes Receivable and Deferred Revenue are now \$0.
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	Accrued Payroll
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	In prior years, the balance sheet reflected Taxes Receivable on R04 and Deferred Revenue on R27 for the same offsetting amount. Last year was \$266,255 on both lines. The District elected to change its method of accounting for receivables and deferred revenue to more closely follow the modified cash basis of accounting. Therefore, both Taxes Receivable and Deferred Revenue are now \$0, making the total liabilities amount lower.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	The District financial statements are presented on the modified cash basis of accounting; therefore, long term liabilities such as pension liability are not reflected in the financial statements.

Total Footnote: 11