

Supplement to the Annual Report of Special Districts

Special District ID Number:	12074309300
Name of District:	Saratoga Fire Protection District

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

☐ July 2013 ☐ October 2013 ☐ January 2014 ☐ April 2014
☐ August 2013 ☐ December 2013 ☐ February 2014 ☐ May 2014
☐ September 2013 ☐ March 2014 ☒ June 2014

Return this form to the California State Controller's Office. If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Robyn Harris, 1-800-242-4523

A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

Z00:	\$ 111,945
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B. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$
Construction (Census Code F01)	\$

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$
Construction (Census Code F92)	\$

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$
Construction (Census Code F87)	\$

Saratoga Fire Protection District
Special Districts Financial Transactions Report

General Information

Fiscal Year

Mailing Address

Street 1 ☐ Is Address Changed?
Street 2
City State Zip
Email

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	<input type="text" value="Joe"/>	<input type="text"/>	<input type="text" value="Long"/>	<input type="text" value="Board Chairman"/>
Member	<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="Moyles"/>	<input type="text" value="Fire Commissioner"/>
Member	<input type="text" value="Eugene"/>	<input type="text"/>	<input type="text" value="Zambetti"/>	<input type="text" value="Fire Commissioner"/>
Member	<input type="text" value="Not Applicable"/>	<input type="text"/>	<input type="text" value="Not Applicable"/>	<input type="text" value="Not Applicable"/>
Member	<input type="text" value="Not Applicable"/>	<input type="text"/>	<input type="text" value="Not Applicable"/>	<input type="text" value="Not Applicable"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

First Name	Middle Initial	Last Name	Title
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Rudolph"/>	<input type="text"/>	<input type="text" value="Vargas"/>	<input type="text" value="(408) 298-1700"/>

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Rudolph"/>	<input type="text"/>	<input type="text" value="Vargas"/>	<input type="text" value="(408) 298-1700"/>

Saratoga Fire Protection District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2014	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
		A	B	C
Non-Enterprise Activity		Fire Protection		
Taxes and Assessments				
Current Secured and UnSecured (1%)		5,691,195	388,889	
Voter Approved Taxes		142,248	19,701	
Property Assessments				
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments				
Penalties and Cost on Delinquent Taxes and Assessments				
Licenses, Permits, and Franchises				
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				
Interest Income		8,634	709	
Rents, Concessions and Royalties		28,240		
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief		33,470	1,528	
Timber Yield				
Other State				
Other Governmental Agencies				
Redevelopment Pass-Through				
Other				
Charges for Current Services		150,295		
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues		6,977		
Total Revenues		\$6,061,059	\$410,827	\$0
Expenditures				
Salaries and Wages		111,945		
Employee Benefits		103,862		
Services and Supplies		5,439,178		
Self Insurance Only - Claims Paid				

Saratoga Fire Protection District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2014	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
		A	B	C
Contributions to Outside Agencies				
Debt Service				
Retirement of Long-Term Debt	79,584	345,000		
Interest on Long-Term Debt	88,540	26,265		
Interest on Short-Term Notes and Warrants				
Fixed Assets	6,200			
Other Expenditures		805		
Total Expenditures	\$5,829,309	\$372,070	\$0	
Revenues Over (Under) Expenditures	\$231,750	\$38,757	\$0	
Financing Sources and Uses				
Proceeds of Long-Term Debt				
Proceeds of Refunding Debt				
Payments to Refunded Debt Escrow Agent				
Inception of Lease Purchase Agreements				
Other Financing Sources				
Other Financing Uses				
Operating Transfers In (Intra-District)				
Operating Transfers Out (Intra-District)				
Total Other Financing Sources (Uses)	\$0	\$0	\$0	
Revenues/Sources Over (Under) Expenditures/Uses	\$231,750	\$38,757	\$0	
Fund Equity, Beginning of Period	\$2,114,686	\$373,933	\$0	
Prior Period Adjustments				
Residual Equity Transfers				
Other				
Fund Equity, End of Period	\$2,346,436	\$412,690	\$0	

Saratoga Fire Protection District
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers
Consolidation of Fund Equities and Transfers

Fiscal Year 2014

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$2,346,436	\$412,690	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$0
Total Ending Fund Equities	\$2,346,436	\$412,690	\$0	\$0

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
Total	\$0	\$0	\$0

Saratoga Fire Protection District
Special Districts Financial Transactions Report - Long-Term Debt

General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other

Fiscal Year	2014
District-wide or Improvement District/Zone	District-wide
Improvement/Zone (If Applicable)	
Type of Debt	General Obligation Bonds
Activity	Fire Protection
Purpose of Issue	Construction of Fire Station
Nature of Revenue Pledged	ad valorem taxes
Percent of Pledge	100.00
Year of Authorization	2000
Principal Amount Authorized	5,973,737
Principal Amount Issued	5,973,737
Beginning Maturity Date	2001
Ending Maturity Date	2030
Principal Amount Unmatured, Beginning of Fiscal Year	\$4,253,737
Adjustments - Increase (Decrease)	
Principal Amount Issued During Fiscal Year	
Principal Amount Matured During Fiscal Year	345,000
Principal Amount Defeased During Fiscal Year	
Principal Amount Unmatured, End of Fiscal Year	\$3,908,737
Principal Amount in Default, End of Fiscal Year	
Interest in Default, End of Fiscal Year	
Amount Held in Bond Reserve	

Saratoga Fire Protection District
Special Districts Financial Transactions Report - Long-Term Debt

General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other

Fiscal Year	2014
District-wide or Improvement District/Zone	District-wide
Improvement/Zone (If Applicable)	
Type of Debt	Other Long-Term Indebtedness
Activity	Fire Protection
Purpose of Issue	Lease Refunding
Nature of Revenue Pledged	fire station
Percent of Pledge	100.00
Year of Authorization	2013
Principal Amount Authorized	2,097,148
Principal Amount Issued	2,097,148
Beginning Maturity Date	2013
Ending Maturity Date	2031
Principal Amount Unmatured, Beginning of Fiscal Year	\$2,097,148
Adjustments - Increase (Decrease)	
Principal Amount Issued During Fiscal Year	
Principal Amount Matured During Fiscal Year	79,584
Principal Amount Defeased During Fiscal Year	
Principal Amount Unmatured, End of Fiscal Year	\$2,017,564
Principal Amount in Default, End of Fiscal Year	
Interest in Default, End of Fiscal Year	
Amount Held in Bond Reserve	

Saratoga Fire Protection District

Special Districts Financial Transactions Report - Consolidated Balance Sheet

Assets

Fiscal Year	2014	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Assets								
Cash and Cash Equivalents		2,820,505	412,445					\$3,232,950
Taxes Receivable								\$0
Interest Receivable		2,074	245					\$2,319
Accounts Receivable		35,775						\$35,775
Loans, Notes, and Contracts Receivable								\$0
Due from Other Funds		86,558						\$86,558
Inventory of Materials and Supplies								\$0
Other Current Assets								
Lease Payments Receivable								
Unearned Finance Charges								
Investments								\$0
Restricted Assets								
Deferred Charges								
Unamortized Discount on Long-Term Debt								
Other Assets		10,151						\$10,151
Fixed Assets								
Land						1,440,543		\$1,440,543
Buildings and Improvements						5,194,670		\$5,194,670
Equipment						575,927		\$575,927
Construction in Progress								\$0
Total Fixed Assets					\$0	\$7,211,140		\$7,211,140
Accumulated Depreciation						1,235,879		\$1,235,879
Net Fixed Assets					\$0	\$5,975,261		\$5,975,261
Other Debits								
Amount Available in Debt Service Funds							6,092,148	\$6,092,148
Amount to be Provided								
Total Assets		\$2,955,063	\$412,690	\$0	\$0	\$5,975,261	\$6,092,148	\$15,435,162

Saratoga Fire Protection District
Special Districts Financial Transactions Report - Consolidated Balance Sheet

Liabilities and Equity

Fiscal Year	2014	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity								
Accounts/Warrants Payable		522,069						\$522,069
Loans and Notes Payable								\$0
Interest Payable - Matured/Accrued								\$0
Other Current Liabilities								\$0
Compensated Absences Payable							165,847	\$165,847
Due to Other Governments								\$0
Due to Other Funds		86,558						\$86,558
Long-Term Debt								
General Obligation Bonds							3,908,737	\$3,908,737
Revenue Bonds								\$0
Certificates of Participation								\$0
Special Assessment								\$0
Federal								\$0
State								\$0
Time Warrants								\$0
Other Long-Term Indebtedness							2,017,564	\$2,017,564
Unamortized Premium on Long-Term Debt								
Advances for Construction								
Deferred Revenue								\$0
All Other Non-Current Liabilities								
Total Liabilities		\$608,627	\$0	\$0	\$0		\$6,092,148	\$6,700,775
Fund Equity								
Contributed Capital								
Invested in General Fixed Assets						5,975,261		\$5,975,261
Retained Earnings								
Reserved								
Unreserved								
Fund Balances								
Reserved		177,385	412,690					\$590,075
Unreserved Designated								\$0
Unreserved Undesignated		2,169,051						\$2,169,051
Total Fund Equity		\$2,346,436	\$412,690	\$0	\$0	\$5,975,261		\$8,734,387
Total Liabilities and Fund Equity		\$2,955,063	\$412,690	\$0	\$0	\$5,975,261	\$6,092,148	\$15,435,162

Saratoga Fire Protection District

Special Districts Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year

2013-14

Forms

Column

Additional Details

Footnotes

**Non-Enterprise Revenues,
Expenditures, Sources and Uses**

Interest Income

A

ACTIVITY_CODE =
'Fire Protection'

The District had less cash
with county treasury so less
interest income.