

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS AND COMPENSATION REPORT

COVER PAGE

Saratoga Fire Protection District

SCO Reporting Year: **2015**

ID Number: **12074309300**

Fiscal Year Ended: _____ (MM/DD/YY)

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the district in accordance with the requirements as prescribed by the California State Controller.

District Fiscal Officer

Signature

Title

Name (Please Print)

Date

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year. However, in the case of hospital districts, the report is due within 120 days after the end of the fiscal year.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

Please complete, sign, and mail this cover page to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

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.

<input type="checkbox"/> July 2014	<input type="checkbox"/> October 2014	<input type="checkbox"/> January 2015	<input type="checkbox"/> April 2015
<input type="checkbox"/> August 2014	<input type="checkbox"/> November 2014	<input type="checkbox"/> February 2015	<input type="checkbox"/> May 2015
<input type="checkbox"/> September 2014	<input type="checkbox"/> December 2014	<input type="checkbox"/> March 2015	<input checked="" type="checkbox"/> June 2015

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:	\$	147,804
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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)	\$

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$
Construction (Census Code F36)	\$

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$
Construction (Census Code F80)	\$

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$
Construction (Census Code F91)	\$

U.S. Bureau of the Census -- Revised 7/20/2015

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	2015	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%)		6,023,763	416,628	
Voter Approved Taxes		231,364	19,233	
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		10,833	926	
Rents, Concessions and Royalties		29,020		
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief		32,953	1,535	
Timber Yield				
Other State		85,026		
Other Governmental Agencies				
Redevelopment Pass-Through				
Other				
Charges for Current Services		157,385		
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues		6,963		
Total Revenues		\$6,577,307	\$438,322	\$0
Expenditures				
Salaries and Wages		147,804		
Employee Benefits		110,874		
Services and Supplies		5,915,768		
Self Insurance Only - Claims Paid				

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

Revenues, Expenditures, Sources and Uses

Fiscal Year	2015	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		83,002	390,000	
Interest on Long-Term Debt		84,874	9,165	
Interest on Short-Term Notes and Warrants				
Fixed Assets				
Other Expenditures			920	
Total Expenditures		\$6,342,322	\$400,085	\$0
Revenues Over (Under) Expenditures		\$234,985	\$38,237	\$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		\$234,985	\$38,237	\$0
Fund Equity, Beginning of Period		\$2,346,436	\$412,690	\$0
Prior Period Adjustments				
Residual Equity Transfers				
Other				
Fund Equity, End of Period		\$2,581,421	\$450,927	\$0

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

Consolidation of Fund Equities and Transfers

Fiscal Year 2015

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$2,581,421	\$450,927	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$0
Total Ending Fund Equities	\$2,581,421	\$450,927	\$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

District-wide or Improvement District/Zone	<input type="text" value="District-wide"/>
Improvement/Zone (If Applicable)	<input type="text"/>
Type of Debt	<input type="text" value="General Obligation Bonds"/>
Activity	<input type="text" value="Fire Protection"/>
Purpose of Issue	<input type="text" value="Construction of Fire Station"/>
Nature of Revenue Pledged	<input type="text" value="ad valorem taxes"/>
Percent of Pledge	<input type="text" value="100.00"/>
Year of Authorization	<input type="text" value="2000"/>
Principal Amount Authorized	<input type="text" value="5,973,737"/>
Principal Amount Issued	<input type="text" value="5,973,737"/>
Beginning Maturity Date	<input type="text" value="2001"/>
Ending Maturity Date	<input type="text" value="2030"/>
Principal Amount Unmatured, Beginning of Fiscal Year	<input type="text" value="\$3,908,737"/>
Adjustments - Increase (Decrease)	<input type="text"/>
Principal Amount Issued During Fiscal Year	<input type="text"/>
Principal Amount Matured During Fiscal Year	<input type="text" value="390,000"/>
Principal Amount Defeased During Fiscal Year	<input type="text"/>
Principal Amount Unmatured, End of Fiscal Year	<input type="text" value="\$3,518,737"/>
Principal Amount in Default, End of Fiscal Year	<input type="text"/>
Interest in Default, End of Fiscal Year	<input type="text"/>
Amount Held in Bond Reserve	<input type="text"/>

Fiscal Year

District-wide or Improvement District/Zone	<input type="text" value="District-wide"/>
Improvement/Zone (If Applicable)	<input type="text"/>
Type of Debt	<input type="text" value="Other Long-Term Indebtedness"/>
Activity	<input type="text" value="Fire Protection"/>
Purpose of Issue	<input type="text" value="Lease Refunding"/>
Nature of Revenue Pledged	<input type="text" value="fire station"/>
Percent of Pledge	<input type="text" value="100.00"/>
Year of Authorization	<input type="text" value="2013"/>
Principal Amount Authorized	<input type="text" value="2,097,148"/>
Principal Amount Issued	<input type="text" value="2,097,148"/>
Beginning Maturity Date	<input type="text" value="2013"/>

Saratoga Fire Protection District

Special Districts Financial Transactions Report - Consolidated Balance Sheet

Fiscal Year 2015

Assets

	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	3,177,550	450,538					\$3,628,088
Taxes Receivable							\$0
Interest Receivable	3,399	389					\$3,788
Accounts Receivable	36,025						\$36,025
Loans, Notes, and Contracts Receivable							\$0
Due from Other Funds	112,124						\$112,124
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	10,835						\$10,835
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					1,352,113		\$1,352,113
Net Fixed Assets				\$0	\$5,859,027		\$5,859,027
Other Debits							
Amount Available in Debt Service Funds						5,640,345	\$5,640,345
Amount to be Provided							
Total Assets	\$3,339,933	\$450,927	\$0	\$0	\$5,859,027	\$5,640,345	\$15,290,232

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

Fiscal Year 2015

Liabilities and Equity

	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	646,388						\$646,388
Loans and Notes Payable							\$0
Interest Payable - Matured/Accrued							\$0
Other Current Liabilities							\$0
Compensated Absences Payable						187,046	\$187,046
Due to Other Governments							\$0
Due to Other Funds	112,124						\$112,124
Long-Term Debt							
General Obligation Bonds						3,518,737	\$3,518,737
Revenue Bonds							\$0
Certificates of Participation							\$0
Special Assessment							\$0
Federal							\$0
State							\$0
Time Warrants							\$0
Other Long-Term Indebtedness						1,934,562	\$1,934,562
Unamortized Premium on Long-Term Debt							
Advances for Construction							
Deferred Revenue							\$0
All Other Non-Current Liabilities							
Total Liabilities	\$758,512	\$0	\$0	\$0		\$5,640,345	\$6,398,857
Fund Equity							
Contributed Capital							
Invested in General Fixed Assets					5,859,027		\$5,859,027
Retained Earnings							
Reserved							
Unreserved							
Fund Balances							
Reserved	178,210	450,927					\$629,137
Unreserved Designated							\$0
Unreserved Undesignated	2,403,211						\$2,403,211
Total Fund Equity	\$2,581,421	\$450,927	\$0	\$0	\$5,859,027		\$8,891,375
Total Liabilities and Fund Equity	\$3,339,933	\$450,927	\$0	\$0	\$5,859,027	\$5,640,345	\$15,290,232

Saratoga Fire Protection District

Special Districts Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year 2014-15

Forms	Column	Additional Details	Footnotes
Non-Enterprise Revenues, Expenditures, Sources and Uses			
Voter Approved Taxes	A	ACTIVITY_CODE = 'Fire Protection'	Increase mainly in SB813
Consolidated Balance Sheet - Liabilities and Equity			
Compensated Absences Payable	F		NOO