

## Supplement to the Annual Report of Special Districts

|                                    |                                   |
|------------------------------------|-----------------------------------|
| <b>Special District ID Number:</b> | 12074309300                       |
| <b>Name of District:</b>           | 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 2012      | <input type="checkbox"/> October 2012  | <input type="checkbox"/> January 2013  | <input type="checkbox"/> April 2013           |
| <input type="checkbox"/> August 2012    | <input type="checkbox"/> December 2012 | <input type="checkbox"/> February 2013 | <input type="checkbox"/> May 2013             |
| <input type="checkbox"/> September 2012 |  | <input type="checkbox"/> March 2013    | <input checked="" type="checkbox"/> June 2013 |

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 at 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.

|             |           |         |
|-------------|-----------|---------|
| <b>Z00:</b> | <b>\$</b> | 111,778 |
|-------------|-----------|---------|

### 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)       | \$     |

**Saratoga Fire Protection District**  
**Special Districts Financial Transactions Report**

**General Information**

Fiscal Year 2013

**Mailing Address**

Street 1 14380 Saratoga Avenue ☐ Is Address Changed?  
Street 2  
City Saratoga State CA Zip 95070-  
Email

**Members of the Governing Body**

|        | First Name     | Middle Initial | Last Name      | Title             |
|--------|----------------|----------------|----------------|-------------------|
| Member | Joe            |                | Long           | Board Chairman    |
| Member | David          |                | Moyles         | Fire Commissioner |
| Member | Eugene         |                | Zambetti       | Fire Commissioner |
| Member | Not Applicable |                | Not Applicable | Not Applicable    |
| Member | Not Applicable |                | Not Applicable | Not Applicable    |
| Member |                |                |                |                   |
| Member |                |                |                |                   |
| Member |                |                |                |                   |
| Member |                |                |                |                   |

**Other Officials**

| First Name | Middle Initial | Last Name | Title |
|------------|----------------|-----------|-------|
|            |                |           |       |
|            |                |           |       |
|            |                |           |       |
|            |                |           |       |

**Report Prepared By**

| First Name | Middle Initial | Last Name | Phone No       |
|------------|----------------|-----------|----------------|
| Rudolph    |                | Vargas    | (408) 298-1700 |

**Independent Auditor**

| First Name | Middle Initial | Last Name | Phone No       |
|------------|----------------|-----------|----------------|
| Rudolph    |                | Vargas    | (408) 298-1700 |

# Saratoga Fire Protection District

## Special Districts Financial Transactions Report - Non-Enterprise Activity

### Revenues, Expenditures, Sources and Uses

| Fiscal Year   | 2013 | General and<br>Special Revenue<br>Funds | Debt Service<br>Funds | Capital Projects<br>Funds |
|---|------|---|-----------------------|---------------------------|
|   |      | A                                       | B                     | C                         |
| Non-Enterprise Activity                                   |      | Fire Protection                         |                       |                           |
| <b>Taxes and Assessments</b>                              |      |   |                       |                           |
| Current Secured and Unsecured (1%)                        |      | 5,714,734                               | 364,147               |                           |
| Voter Approved Taxes                                      |      | 96,326                                  | 14,796                |                           |
| Property Assessments                                      |      |   |                       |                           |
| Special Assessments (Mello/Roos, Mark/Roos)               |      |   |                       |                           |
| Prior Year Taxes and Assessments                          |      |   |                       |                           |
| Penalties and Cost on Delinquent Taxes<br>and Assessments |      |   |                       |                           |
| Licenses, Permits, and Franchises                         |      |   |                       |                           |
| Fines, Forfeits, and Penalties                            |      |   |                       |                           |
| <b>Revenue From Use of Money and Property</b>             |      |   |                       |                           |
| Interest Income   |      | 37,477                                  | 881                   |                           |
| Rents, Concessions and Royalties                          |      | 26,700                                  |                       |                           |
| <b>Federal</b>  |      |   |                       |                           |
| Aid for Construction                                      |      |   |                       |                           |
| Other Federal   |      |   |                       |                           |
| <b>State</b>  |      |   |                       |                           |
| Aid for Construction                                      |      |   |                       |                           |
| State Water Project                                       |      |   |                       |                           |
| Homeowners Property Tax Relief                            |      | 34,257                                  | 1,549                 |                           |
| Timber Yield  |      |   |                       |                           |
| Other State   |      |   |                       |                           |
| <b>Other Governmental Agencies</b>                        |      |   |                       |                           |
| Redevelopment Pass-Through                                |      |   |                       |                           |
| Other   |      |   |                       |                           |
| Charges for Current Services                              |      | 175,935                                 |                       |                           |
| Contributions From Property Owners                        |      |   |                       |                           |
| <b>Self Insurance Only</b>                                |      |   |                       |                           |
| Member Contributions                                      |      |   |                       |                           |
| Claim Adjustments   |      |   |                       |                           |
| Other Revenues  |      | 6,105                                   |                       |                           |
| <b>Total Revenues</b>                                     |      | <b>\$6,091,534</b>                      | <b>\$381,373</b>      | <b>\$0</b>                |
| <b>Expenditures</b>                                       |      |   |                       |                           |
| Salaries and Wages  |      | 111,778                                 |                       |                           |
| Employee Benefits   |      | 108,645                                 |                       |                           |
| Services and Supplies                                     |      | 5,424,094                               |                       |                           |
| Self Insurance Only - Claims Paid                         |      |   |                       |                           |

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

**Revenues, Expenditures, Sources and Uses**

Fiscal Year 2013

|  | General and<br>Special Revenue<br>Funds | Debt Service<br>Funds | Capital Projects<br>Funds |
|--|---|-----------------------|---------------------------|
|  | A                                       | B                     | C                         |
| Contributions to Outside Agencies                  |   |                       |                           |
| Debt Service                                       |   |                       |                           |
| Retirement of Long-Term Debt                       | 2,087,671                               | 300,000               |                           |
| Interest on Long-Term Debt                         | 84,489                                  | 40,950                |                           |
| Interest on Short-Term Notes and Warrants          |   |                       |                           |
| Fixed Assets                                       | 145,935                                 |                       |                           |
| Other Expenditures                                 |   | 805                   |                           |
| Total Expenditures                                 | \$7,962,612                             | \$341,755             | \$0                       |
| Revenues Over (Under) Expenditures                 | (\$1,871,078)                           | \$39,618              | \$0                       |
| Financing Sources and Uses                         |   |                       |                           |
| Proceeds of Long-Term Debt                         | 2,097,148                               |                       |                           |
| Proceeds of Refunding Debt                         |   |                       |                           |
| Payments to Refunded Debt Escrow Agent             |   |                       |                           |
| Inception of Lease Purchase Agreements             |   |                       |                           |
| Other Financing Sources                            | 190,924                                 |                       |                           |
| Other Financing Uses                               | 33,959                                  |                       |                           |
| Operating Transfers In (Intra-District)            |   |                       |                           |
| Operating Transfers Out (Intra-District)           |   |                       |                           |
| Total Other Financing Sources (Uses)               | \$2,254,113                             | \$0                   | \$0                       |
| Revenues/Sources Over (Under)<br>Expenditures/Uses | \$383,035                               | \$39,618              | \$0                       |
| Fund Equity, Beginning of Period                   | \$1,731,651                             | \$334,315             | \$0                       |
| Prior Period Adjustments                           |   |                       |                           |
| Residual Equity Transfers                          |   |                       |                           |
| Other  |   |                       |                           |
| Fund Equity, End of Period                         | \$2,114,686                             | \$373,933             | \$0                       |

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

Fiscal Year 2013

|                                       | General and<br>Special Revenue<br>Funds | Debt Service<br>Funds | Capital Projects<br>Funds | Enterprise Funds |
|---------------------------------------|---|-----------------------|---------------------------|------------------|
| <b>Consolidation of Fund Equities</b> |   |                       |                           |                  |
| <b>Non-Enterprise Activities</b>      | \$2,114,686                             | \$373,933             | \$0                       |                  |
| <b>Enterprise Fund Equities</b>       |   |                       |                           |                  |
| Airport                               |   |                       |                           | \$0              |
| Electric                              |   |                       |                           | \$0              |
| Harbor and Port                       |   |                       |                           | \$0              |
| Hospital                              |   |                       |                           | \$0              |
| Waste Disposal                        |   |                       |                           | \$0              |
| Water                                 |   |                       |                           | \$0              |
| <b>Total Ending Fund Equities</b>     | <b>\$2,114,686</b>                      | <b>\$373,933</b>      | <b>\$0</b>                | <b>\$0</b>       |

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

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

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

**Fiscal Year** 2013

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**

**\$4,553,737**

Adjustments - Increase (Decrease)

Principal Amount Issued During Fiscal Year

Principal Amount Matured During Fiscal Year

300,000

Principal Amount Defeased During Fiscal Year

**Principal Amount Unmatured, End of Fiscal Year**

**\$4,253,737**

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**

|   |                              |
|---|------------------------------|
| <b>Fiscal Year</b>  | 2013                         |
| 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  | Mortgage Payable             |
| Nature of Revenue Pledged                                   | fire station                 |
| Percent of Pledge   | 100.00                       |
| Year of Authorization                                       | 2004                         |
| Principal Amount Authorized                                 | 1,500,000                    |
| Principal Amount Issued                                     | 1,500,000                    |
| Beginning Maturity Date                                     | 2004                         |
| Ending Maturity Date  | 2014                         |
| <b>Principal Amount Unmatured, Beginning of Fiscal Year</b> | <b>\$2,087,671</b>           |
| Adjustments - Increase (Decrease)                           |                              |
| Principal Amount Issued During Fiscal Year                  |                              |
| Principal Amount Matured During Fiscal Year                 | 24,482                       |
| Principal Amount Defeased During Fiscal Year                | 2,063,189                    |
| <b>Principal Amount Unmatured, End of Fiscal Year</b>       | <b>\$0</b>                   |
| 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**

|   |                              |
|---|------------------------------|
| <b>Fiscal Year</b>  | 2013                         |
| 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                         |
| <b>Principal Amount Unmatured, Beginning of Fiscal Year</b> |                              |
| Adjustments - Increase (Decrease)                           |                              |
| Principal Amount Issued During Fiscal Year                  | 2,097,148                    |
| Principal Amount Matured During Fiscal Year                 |                              |
| Principal Amount Defeased During Fiscal Year                |                              |
| <b>Principal Amount Unmatured, End of Fiscal Year</b>       | <b>\$2,097,148</b>           |
| 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

Fiscal Year 2013

### Assets

|  | General and<br>Special<br>Revenue Funds | Debt<br>Service<br>Funds | Capital<br>Projects<br>Funds | Enterprise<br>Funds | General<br>Fixed<br>Assets | General<br>Long-Term<br>Debt | Total<br>Memorandum<br>Only |
|--|---|--------------------------|------------------------------|---------------------|----------------------------|------------------------------|-----------------------------|
|--|---|--------------------------|------------------------------|---------------------|----------------------------|------------------------------|-----------------------------|

### Assets

|  |           |         |  |  |  |  |             |
|--|-----------|---------|--|--|--|--|-------------|
| Cash and Cash Equivalents              | 2,920,502 | 373,715 |  |  |  |  | \$3,294,217 |
| Taxes Receivable                       |           |         |  |  |  |  | \$0         |
| Interest Receivable                    | 1,972     | 218     |  |  |  |  | \$2,190     |
| Accounts Receivable                    | 48,741    |         |  |  |  |  | \$48,741    |
| Loans, Notes, and Contracts Receivable |           |         |  |  |  |  | \$0         |
| Due from Other Funds                   | 109,771   |         |  |  |  |  | \$109,771   |
| 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                           | 9,103     |         |  |  |  |  | \$9,103     |

### Fixed Assets

|                            |  |  |  |     |             |  |             |
|----------------------------|--|--|--|-----|-------------|--|-------------|
| Land                       |  |  |  |     | 1,440,543   |  | \$1,440,543 |
| Buildings and Improvements |  |  |  |     | 5,194,670   |  | \$5,194,670 |
| Equipment                  |  |  |  |     | 570,507     |  | \$570,507   |
| Construction in Progress   |  |  |  |     |             |  | \$0         |
| Total Fixed Assets         |  |  |  | \$0 | \$7,205,720 |  | \$7,205,720 |
| Accumulated Depreciation   |  |  |  |     | 1,115,161   |  | \$1,115,161 |
| Net Fixed Assets           |  |  |  | \$0 | \$6,090,559 |  | \$6,090,559 |

### Other Debits

|  |             |           |     |     |             |             |              |
|--|-------------|-----------|-----|-----|-------------|-------------|--------------|
| Amount Available in Debt Service Funds |             |           |     |     |             | 6,494,462   | \$6,494,462  |
| Amount to be Provided                  |             |           |     |     |             |             |              |
| Total Assets                           | \$3,090,089 | \$373,933 | \$0 | \$0 | \$6,090,559 | \$6,494,462 | \$16,049,043 |

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

Fiscal Year 2013

**Liabilities and Equity**

|  | General and<br>Special<br>Revenue Funds | Debt<br>Service<br>Funds | Capital<br>Projects<br>Funds | Enterprise<br>Funds | General<br>Fixed<br>Assets | General<br>Long-Term<br>Debt | Total<br>Memorandum<br>Only |
|--|---|--------------------------|------------------------------|---------------------|----------------------------|------------------------------|-----------------------------|
| <b>Liabilities and Equity</b>            |   |                          |                              |                     |                            |                              |                             |
| Accounts/Warrants Payable                | 865,632                                 |                          |                              |                     |                            |                              | \$865,632                   |
| Loans and Notes Payable                  |   |                          |                              |                     |                            |                              | \$0                         |
| Interest Payable - Matured/Accrued       |   |                          |                              |                     |                            |                              | \$0                         |
| Other Current Liabilities                |   |                          |                              |                     |                            |                              | \$0                         |
| Compensated Absences Payable             |   |                          |                              |                     |                            | 143,577                      | \$143,577                   |
| Due to Other Governments                 |   |                          |                              |                     |                            |                              | \$0                         |
| Due to Other Funds                       | 109,771                                 |                          |                              |                     |                            |                              | \$109,771                   |
| <b>Long-Term Debt</b>                    |   |                          |                              |                     |                            |                              |                             |
| General Obligation Bonds                 |   |                          |                              |                     |                            | 4,253,737                    | \$4,253,737                 |
| Revenue Bonds                            |   |                          |                              |                     |                            |                              | \$0                         |
| Certificates of Participation            |   |                          |                              |                     |                            |                              | \$0                         |
| Special Assessment                       |   |                          |                              |                     |                            |                              | \$0                         |
| Federal                                  |   |                          |                              |                     |                            |                              | \$0                         |
| State                                    |   |                          |                              |                     |                            |                              | \$0                         |
| Time Warrants                            |   |                          |                              |                     |                            |                              | \$0                         |
| Other Long-Term Indebtedness             |   |                          |                              |                     |                            | 2,097,148                    | \$2,097,148                 |
| Unamortized Premium on Long-Term Debt    |   |                          |                              |                     |                            |                              |                             |
| Advances for Construction                |   |                          |                              |                     |                            |                              |                             |
| Deferred Revenue                         |   |                          |                              |                     |                            |                              | \$0                         |
| All Other Non-Current Liabilities        |   |                          |                              |                     |                            |                              |                             |
| <b>Total Liabilities</b>                 | \$975,403                               | \$0                      | \$0                          | \$0                 |                            | \$6,494,462                  | \$7,469,865                 |
| <b>Fund Equity</b>                       |   |                          |                              |                     |                            |                              |                             |
| Contributed Capital                      |   |                          |                              |                     |                            |                              |                             |
| Investments in General Fixed Assets      |   |                          |                              |                     | 6,090,559                  |                              | \$6,090,559                 |
| <b>Retained Earnings</b>                 |   |                          |                              |                     |                            |                              |                             |
| Reserved                                 |   |                          |                              |                     |                            |                              |                             |
| Unreserved                               |   |                          |                              |                     |                            |                              |                             |
| <b>Fund Balances</b>                     |   |                          |                              |                     |                            |                              |                             |
| Reserved                                 | 176,640                                 | 373,933                  |                              |                     |                            |                              | \$550,573                   |
| Unreserved Designated                    |   |                          |                              |                     |                            |                              | \$0                         |
| Unreserved Undesignated                  | 1,938,046                               |                          |                              |                     |                            |                              | \$1,938,046                 |
| <b>Total Fund Equity</b>                 | \$2,114,686                             | \$373,933                | \$0                          | \$0                 | \$6,090,559                |                              | \$8,579,178                 |
| <b>Total Liabilities and Fund Equity</b> | \$3,090,089                             | \$373,933                | \$0                          | \$0                 | \$6,090,559                | \$6,494,462                  | \$16,049,043                |

# Saratoga Fire Protection District

## Special Districts Financial Transactions Report

Detailed Summary of Footnotes For Fiscal Year

2012-13

| Forms  | Column | Additional Details                | Footnotes  |
|--|--------|-----------------------------------|--|
| <b>Non-Enterprise Revenues, Expenditures, Sources and Uses</b> |        |                                   |  |
| Interest Income  | A      | ACTIVITY_CODE = 'Fire Protection' | Increased due to more cash from Prop1A payment from state.                   |
| Other Financing Sources  | A      | ACTIVITY_CODE = 'Fire Protection' | Sale of capital assets \$62,200. Uncollectible debt \$128,724                |
| Other Financing Uses   | A      | ACTIVITY_CODE = 'Fire Protection' | Difference of Lease refunding principal & paid out mortgage payable balance. |