

Special District of Saratoga Fire Protection District
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2018

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="Joe"/>	<input type="text"/>	<input type="text" value="Long"/>	<input type="text" value="Board Chairman"/>
Member 2	<input type="text" value="Ernest"/>	<input type="text"/>	<input type="text" value="Kraule"/>	<input type="text" value="Fire Commissioner"/>
Member 3	<input type="text" value="Eugene"/>	<input type="text"/>	<input type="text" value="Zambetti"/>	<input type="text" value="Fire Commissioner"/>
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="Trina"/>	<input type="text"/>	<input type="text" value="Whitley"/>	<input type="text" value="Business Manager"/>	<input type="text" value="twhitley@saratogafire.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 Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?
 City County Special District

4. In which City, County, or Special District financial statements or CAFR 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

Special District of Saratoga Fire Protection District
 Special Districts Financial Transactions Report
 Other Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2018

R01. Enterprise Fund Name (Specify) (1 of 1) (Record Completed)	Fire Protection Enterprise
Operating Revenues	
R02. Charges for Services	111,245
R02.5 Self-Insurance Only – Member Contributions	
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$111,245
Operating Expenses	
R05. Personnel Services	53,647
R06. Contractual Services	31,347
R07. Materials and Supplies	20,102
R08. General and Administrative Expenses	
R09. Depreciation and Amortization Expenses	
Self-Insurance Only	
R09.5 Claim Adjustments	
R09.6 Claims Paid	
R10. Other Operating Expenses	
R11. Total Operating Expenses	\$105,096
R12. Operating Income (Loss)	\$6,149
Nonoperating Revenues	
R13. Investment Earnings	26
R14. Rents, Leases, and Franchises	
Taxes and Assessments	
SD15. Current Secured and Unsecured (1%)	
SD16. Voter-Approved Taxes	
SD17. Pass-through Property Taxes (ABX1 26)	
SD18. Property Assessments	
SD19. Special Assessments	
SD20. Special Taxes	
SD21. Prior-Year Taxes and Assessments	
SD22. Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal	
R23. Aid for Construction	
R24. Other Intergovernmental – Federal	
Intergovernmental – State	
R25. Aid for Construction	
SD26. Homeowners Property Tax Relief	
SD27. Timber Yield	
R28. In-Lieu Taxes	
R29. Other Intergovernmental – State	
R30. Intergovernmental – County	
R31. Intergovernmental – Other	

R32.	Gain on Disposal of Capital Assets	
R33.	Other Nonoperating Revenues	
R34.	Total Nonoperating Revenues	\$26
Nonoperating Expenses		
R35.	Interest Expense	
R36.	Loss on Disposal of Capital Assets	
R37.	Other Nonoperating Expenses	
R38.	Total Nonoperating Expenses	\$0
R39.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$6,175
Capital Contributions		
R40.	Federal	
R41.	State	
R42.	County	
R43.	Other Government	
R44.	Other Capital Contributions	
R45.	Total Capital Contributions	\$0
R46.	Transfers In	
R47.	Transfers Out	
Special and Extraordinary Items		
R47.5	Special Item	
R47.6	Extraordinary Item	
R47.7	Total Special and Extraordinary Items	\$0
R48.	Change in Net Position	\$6,175
R49.	Net Position (Deficit), Beginning of Fiscal Year	
R50.	Adjustment	-12,054
R51.	Reason for Adjustment	"Early Warning Alarm System" is Enterprise
R52.	Net Position (Deficit), End of Fiscal Year	\$-5,879
Net Position (Deficit)		
R53.	Net Investment in Capital Assets	
R54.	Restricted	
R55.	Unrestricted	-5,879
R56.	Total Net Position (Deficit)	\$-5,879

Note:

(R51) Reason for Adjustment: "Early Warning Alarm System" is Enterprise fund that was combined with special revenue fund in FY 2017. In FY 2018 per discussion with State Controller's Office we corrected and presented separately this fund as Fire Protection Enterprise fund. (1205

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

Fiscal Year: 2018

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%)	7,270,891		527,867			7,798,758
R02.	Voter-Approved Taxes	230,677		15,963			246,640
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	7,501,568	0	543,830	0	0	8,045,398
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	44,166	2,618	4,009			50,793
R16.	Rents, Leases, Concessions, and Royalties	2,580					2,580
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	46,746	2,618	4,009	0	0	53,373
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	29,531		1,506			31,037
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	29,531	0	1,506	0	0	31,037
R28.	Intergovernmental – Other						
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	75					75
R35.	Total Revenues	\$7,577,920	\$2,618	\$549,345	\$0	\$0	\$8,129,883
Expenditures							
R36.	Salaries and Wages	65,193					65,193
R37.	Employee Benefits	110,117					110,117

R38. Services and Supplies	6,842,377					6,842,377
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R41. Principal Payments on Long-Term Debt	94,163		195,315			289,478
R42. Interest Payments on Long-Term Debt	70,355		314,685			385,040
R42.5 Lease Principal						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service			920			920
R45. Total Debt Service	164,518	0	510,920	0	0	675,438
R46. Capital Outlay	22,105					22,105
R47. Other Expenditures						
R48. Total Expenditures	\$7,204,310	\$0	\$510,920	\$0	\$0	\$7,715,230
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$373,610	\$2,618	\$38,425	\$0	\$0	\$414,653
Other Financing Sources (Uses)						
R50. Long-Term Debt Proceeds						
R51. Other Long-Term Debt Proceeds						
R51.5 Lease Obligations Proceeds						
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						
R58. Capital Leases						
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
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	\$373,610	\$2,618	\$38,425	\$0	\$0	\$414,653
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$2,943,012	\$169,201	\$535,308	\$0	\$0	\$3,647,521
R68. Adjustment		12,054				12,054
R69. Reason for Adjustment		The differences is				
R70. Fund Balances (Deficits), End of Fiscal Year	\$3,316,622	\$183,873	\$573,733	\$0	\$0	\$4,074,228

Note:

(R69) SpRev-Reason for Adjustment: The differences is due to remove the fund balance of Enterprise fund's proportion by (12054) Because "Early Warning Alarm System" is Enterprise fund that was combined with special revenue fund in FY 2017. In FY 2018 per discussion with State Controller

Special District of Saratoga 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: 2018

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 2) (Record Completed)	construction of fire station
R04. Nature of Revenue Pledged	ad valorem taxes
R05. Percent of Pledge	100%
R06. Debt Type	General Obligation Bonds
R07. Fund Type	Governmental
SD08. Activity	Fire Protection
R09. Year of Issue	2000
R10. Beginning Maturity Year	2001
R11. Ending Maturity Year	2030
R12. Principal Authorized	5,973,737
R13. Principal Issued to Date	5,973,737
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$3,146,474
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	195,315
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$2,951,159
R22. Principal Payable, Current Portion	207,894
R23. Principal Payable, Noncurrent Portion	\$2,743,265
R24. Interest Paid in Current Fiscal Year	314,685
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of Saratoga 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: 2018

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (2 of 2) (Record Completed)	construction of fire station
R04. Nature of Revenue Pledged	ad valorem taxes
R05. Percent of Pledge	100%
R06. Debt Type	General Obligation Bonds
R07. Fund Type	Governmental
SD08. Activity	Fire Protection
R09. Year of Issue	2013
R10. Beginning Maturity Year	2013
R11. Ending Maturity Year	2031
R12. Principal Authorized	2,097,148
R13. Principal Issued to Date	2,097,148
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$1,757,710
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	94,163
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$1,663,547
R22. Principal Payable, Current Portion	98,207
R23. Principal Payable, Noncurrent Portion	\$1,565,340
R24. Interest Paid in Current Fiscal Year	70,355
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

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

Back to Form: [Long-Term Debt](#)

Fiscal Year: 2018

	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								
General Obligation Bonds								
construction of fire station	2000	3,146,474	0	195,315	2,951,159	207,894	2,743,265	314,685
construction of fire station	2013	1,757,710	0	94,163	1,663,547	98,207	1,565,340	70,355
Total Governmental Debt:		\$4,904,184	\$0	\$289,478	\$4,614,706	\$306,101	\$4,308,605	\$385,040

Special District of Saratoga Fire Protection District
 Special Districts Financial Transactions Report
 Debt Service Reconciliation Report

Fiscal Year: 2018

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt	674,518		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$674,518	\$0	\$0
R06. Debt Service	674,518		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District of Saratoga Fire Protection District
 Special Districts Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	3,980,625	183,102	572,091			4,735,818
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)	13,433	771	1,642			15,846
R06. Lease Payments Receivable						
R07. Due from Other Funds	59,453					59,453
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	8,836					8,836
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$4,062,347	\$183,873	\$573,733	\$0	\$0	\$4,819,953
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$4,062,347	\$183,873	\$573,733	\$0	\$0	\$4,819,953
Liabilities						
R19. Accounts Payable	745,725					745,725
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						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$745,725	\$0	\$0	\$0	\$0	\$745,725
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$745,725	\$0	\$0	\$0	\$0	\$745,725
Fund Balances (Deficits)						
R33. Nonspendable	8,836					8,836
R34. Restricted						
R35. Committed	811,923					811,923
R36. Assigned		183,873	573,733			757,606
R37. Unassigned	2,495,863					2,495,863
R38. Total Fund Balances (Deficits)	\$3,316,622	\$183,873	\$573,733	\$0	\$0	\$4,074,228

R39.	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$4,062,347	\$183,873	\$573,733	\$0	\$0	\$4,819,953
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Special District of Saratoga Fire Protection District
 Special Districts Financial Transactions Report
 Statement of Net Position
 Proprietary Funds

Fiscal Year: 2018

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	34,122	
R02. Restricted		
R03. Accounts Receivable (net)	21,176	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items		
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$55,298	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land		
R17. Buildings and Improvements		
R18. Equipment		
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization		
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$0	\$0
R27. Total Assets	\$55,298	\$0
Deferred Outflows of Resources		
R28. Related to Pensions		
R28.5 Related to OPEB		
R28.6 Related to Debt Refunding		
R29. Other Deferred Outflows of Resources		

R30.	Total Deferred Outflows of Resources	\$0	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$55,298	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	1,724	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds	59,453	
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$61,177	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	0	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$0	\$0
R61.	Total Liabilities	\$61,177	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$0	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$61,177	\$0
R66.	Total Net Position (Deficit)	\$-5,879	\$0
Net Position (Deficit)			

R67.	Net Investment in Capital Assets		
R68.	Restricted		
R69.	Unrestricted	-5,879	
R70.	Total Net Position (Deficit)	\$-5,879	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$55,298	\$0

Special District of Saratoga 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: 2018

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	1,440,543	
R02.	Buildings and Improvements	5,237,745	
R03.	Equipment	280,750	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-1,396,692	
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	\$5,562,346	
Deferred Outflows of Resources			
R16.	Related to Pensions		
R17.	Related to OPEB	83,480	
R18.	Related to Debt Refunding		
R19.	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$83,480	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$5,645,826	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		
R24.	General Obligation Bonds		4,614,706
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		
R32.	Construction Financing – State		
R33.	Lease Principal		

R34. Net Pension Liability		0
R35. Net OPEB Liability		1,687,894
R36. Other Noncurrent Liabilities 1		266,345
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$6,568,945
Deferred Inflows of Resources		
R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$6,568,945

Special District of Saratoga Fire Protection District
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2018

R01. Appropriations Limit	<input type="text"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text"/>
R03. Revenues Received (Over) Under Appropriations Limit	<input type="text" value="\$0"/>

Special District of Saratoga Fire Protection District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2018 ● Current Year ○ Prior Year		
FORM DESC	FIELD NAME	FOOTNOTES
OtherEnterpriseFund	(R51)ReasonforAdjustment	(Fire Protection Enterprise) "Early Warning Alarm System" is Enterprise fund, that was combined with special revenue fund in FY 2017. In FY 2018, per discussion with State Controller's Office, we corrected and presented separately this fund as Fire Protection Enterprise fund. (\$12,054) is Net position as on 06/30/2017.
OtherEnterpriseFund	(R52)NetPosition(Deficit)EndoffFiscalYear	(Fire Protection Enterprise) "Early Warning Alarm System" is Enterprise fund, that was combined with special revenue fund in FY 2017. In FY 2018, per discussion with State Controller's Office, we corrected and presented separately this fund as Fire Protection Enterprise fund. (\$12,054) is Net position as on 06/30/2017. However, in FY 2018, Net position is increased by \$6,175
RevenuesExpendituresChangesFundBalances	(R15)DebtServ-InvestmentEarnings	(Fire Protection) Amount is correct. It is increased due to significantly increased in interest earning cash and investment approximately \$500,000.
RevenuesExpendituresChangesFundBalances	(R15)Gen-InvestmentEarnings	(Fire Protection) Amount is correct. It is increased due to significantly increased in interest earning cash and investment approximately \$500,000.
RevenuesExpendituresChangesFundBalances	(R15)SpRev-InvestmentEarnings	(Fire Protection) Amount is correct. It is increased due to significantly increased in interest earning cash and investment approximately \$500,000.
RevenuesExpendituresChangesFundBalances	(R16)Gen-RentsLeasesConcessionsandRoyalties	(Fire Protection) Rent & Concession is significantly decreased under normal governmental activity.
RevenuesExpendituresChangesFundBalances	(R29)SpRev-ChargesforCurrentServices	(Fire Protection) The differences is due to remove the Charges of Service Revenue of Enterprise fund's proportion. Because, "Early Warning Alarm System" is Enterprise fund that was combined with special revenue fund in FY 2017. In FY 2018, per discussion with State Controller's Office, we presented separately this fund's activity in "Fire Protection Enterprise fund".
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Fire Protection) Donation received \$75 by the District.
RevenuesExpendituresChangesFundBalances	(R36)SpRev-SalariesandWages	(Fire Protection) The differences is due to remove the Salaries and Wages expenses of Enterprise fund's proportion. Because, "Early Warning Alarm System" is Enterprise fund that was combined with special revenue fund in FY 2017. In FY 2018, per discussion with State Controller's Office, we presented separately this fund's activity in "Fire Protection Enterprise fund".
RevenuesExpendituresChangesFundBalances	(R38)SpRev-ServicesandSupplies	(Fire Protection) The differences is due to remove the Service and Supplies expenses of Enterprise fund's proportion. Because, "Early Warning Alarm System" is Enterprise fund that was combined with special revenue fund in FY 2017. In FY 2018, per discussion with State Controller's Office, we corrected and presented separately this fund's activity in "Fire Protection Enterprise fund".
RevenuesExpendituresChangesFundBalances	(R44)DebtServ-OtherDebtService	(Fire Protection) Other General expenses recorded in Debt service fund.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Fire Protection) Amounts are correct and agreed with capital assets listing. During the FY, addition noted in Building and furniture.
RevenuesExpendituresChangesFundBalances	(R69)SpRev-ReasonforAdjustment	(Fire Protection) The differences is due to remove the fund balance of Enterprise fund's proportion by (\$12,054) Because, "Early Warning Alarm System" is Enterprise fund that was combined with special revenue fund in FY 2017. In FY 2018, per discussion with State Controller's Office, we presented separately this fund's activity in "Fire Protection Enterprise fund".
BalanceSheetGovernmentalFunds	(R03)SpRev-AccountsReceivable(net)	The differences is due to remove the Accounts Receivable (net) of Enterprise fund's proportion. Because, "Early Warning Alarm System" is Enterprise fund

		that was combined with special revenue fund in FY 2017. In FY 2018, per discussion with State Controller's Office, we presented separately this fund's activity in "Fire Protection Enterprise fund".
BalanceSheetGovernmentalFunds	(R05)DebtServ-InterestReceivable(net)	Amount is correct. It is increased due to significantly increased in interest earning cash and investment approximately \$500,000.
BalanceSheetGovernmentalFunds	(R05)Gen-InterestReceivable(net)	Amount is correct. It is increased due to significantly increased in interest earning cash and investment approximately \$500,000.
BalanceSheetGovernmentalFunds	(R05)SpRev-InterestReceivable(net)	Amount is correct. It is increased due to significantly increased in interest earning cash and investment approximately \$500,000.
BalanceSheetGovernmentalFunds	(R07)Gen-DuefromOtherFunds	Amount is correct and agreed with Enterprise fund, \$59,453 for Early Warning Alarm System.
BalanceSheetGovernmentalFunds	(R19)SpRev-AccountsPayable	The differences is due to remove the account payable of Enterprise fund's proportion. Because, "Early Warning Alarm System" is Enterprise fund that was combined with special revenue fund in FY 2017. In FY 2018, per discussion with State Controller's Office, we presented separately this fund's activity in "Fire Protection Enterprise fund".
BalanceSheetGovernmentalFunds	(R22)SpRev-DuetoOtherFunds	The differences is due to remove the due to other fund of Enterprise fund's proportion. Because, "Early Warning Alarm System" is Enterprise fund that was combined with special revenue fund in FY 2017. In FY 2018, per discussion with State Controller's Office, we presented separately this fund's activity in "Fire Protection Enterprise fund".
ProprietaryFunds	(R56)Entrpr-NetPensionLiability	No Net Pension related liability noted for the District.
ProprietaryFunds	(R66)Entrpr-TotalNetPosition(Deficit)	Due to negative amount of net position from prior year by (\$12,054). However, during the FY 2018, net position is increased by \$6,175.
AppropriationsLimitInformation	(R01)AppropriationsLimit	As far as the Fire District is concern, they are not subject to any appropriations.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	As far as the Fire District is concern, they are not subject to any appropriations.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	No net pension liabilities for FY 2018
NoncurrentAssetsLiabilities	(R35)Liab-NetOPEBLiability	The amount coming from actuary report for GASB 75 implementation.
NoncurrentAssetsLiabilities	(R36)Liab-OtherNoncurrentLiabilities1	Accrued interest amount recorded under other liabilities.

Total Footnote: 27