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

Fiscal Year: 2018

<table>
<thead>
<tr>
<th>District Mailing Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>Street 1</td>
</tr>
<tr>
<td>Street 2</td>
</tr>
<tr>
<td>City</td>
</tr>
<tr>
<td>State</td>
</tr>
<tr>
<td>Zip</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Members of the Governing Body</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Name</td>
</tr>
<tr>
<td>Member 1</td>
</tr>
<tr>
<td>Member 2</td>
</tr>
<tr>
<td>Member 3</td>
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</table>

<table>
<thead>
<tr>
<th>District Fiscal Officers</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Name</td>
</tr>
<tr>
<td>Official 1</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Report Prepared By</th>
</tr>
</thead>
<tbody>
<tr>
<td>First Name</td>
</tr>
<tr>
<td>Sanwar</td>
</tr>
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</table>

<table>
<thead>
<tr>
<th>Independent Auditor</th>
</tr>
</thead>
<tbody>
<tr>
<td>Firm Name</td>
</tr>
<tr>
<td>First Name</td>
</tr>
</tbody>
</table>

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
### Statement of Revenues, Expenses, and Change in Fund Net Position

**Fiscal Year: 2018**

<table>
<thead>
<tr>
<th>R01. Enterprise Fund Name (Specify) (1 of 1) (Record Completed)</th>
<th>Fire Protection Enterprise</th>
</tr>
</thead>
</table>

#### Operating Revenues

<table>
<thead>
<tr>
<th>R02. Charges for Services</th>
<th>111,245</th>
</tr>
</thead>
<tbody>
<tr>
<td>R02.5 Self-Insurance Only – Member Contributions</td>
<td></td>
</tr>
<tr>
<td>R03. Other Operating Revenues</td>
<td></td>
</tr>
<tr>
<td><strong>R04. Total Operating Revenues</strong></td>
<td><strong>$111,245</strong></td>
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#### Operating Expenses

<table>
<thead>
<tr>
<th>R05. Personnel Services</th>
<th>53,647</th>
</tr>
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<tr>
<td>R06. Contractual Services</td>
<td>31,347</td>
</tr>
<tr>
<td>R07. Materials and Supplies</td>
<td>20,102</td>
</tr>
<tr>
<td>R08. General and Administrative Expenses</td>
<td></td>
</tr>
<tr>
<td>R09. Depreciation and Amortization Expenses</td>
<td></td>
</tr>
<tr>
<td>R09.5 Claim Adjustments</td>
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<tr>
<td>R09.6 Claims Paid</td>
<td></td>
</tr>
<tr>
<td>R10. Other Operating Expenses</td>
<td></td>
</tr>
<tr>
<td><strong>R11. Total Operating Expenses</strong></td>
<td><strong>$105,096</strong></td>
</tr>
</tbody>
</table>

#### Operating Income (Loss)

| **R12. Operating Income (Loss)**                               | **$6,149**                  |

#### Nonoperating Revenues

<p>| R13. Investment Earnings                                       | 26                          |
| R14. Rents, Leases, and Franchises                             |                             |
| R14. 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                                 |                             |</p>
<table>
<thead>
<tr>
<th></th>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>R32</td>
<td>Gain on Disposal of Capital Assets</td>
<td></td>
</tr>
<tr>
<td>R33</td>
<td>Other Nonoperating Revenues</td>
<td></td>
</tr>
<tr>
<td>R34</td>
<td><strong>Total Nonoperating Revenues</strong></td>
<td>$26</td>
</tr>
<tr>
<td>R35</td>
<td>Interest Expense</td>
<td></td>
</tr>
<tr>
<td>R36</td>
<td>Loss on Disposal of Capital Assets</td>
<td></td>
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<tr>
<td>R37</td>
<td>Other Nonoperating Expenses</td>
<td></td>
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<tr>
<td>R38</td>
<td><strong>Total Nonoperating Expenses</strong></td>
<td>$0</td>
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<tr>
<td>R39</td>
<td>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</td>
<td>$6,175</td>
</tr>
<tr>
<td>R40</td>
<td>Federal</td>
<td></td>
</tr>
<tr>
<td>R41</td>
<td>State</td>
<td></td>
</tr>
<tr>
<td>R42</td>
<td>County</td>
<td></td>
</tr>
<tr>
<td>R43</td>
<td>Other Government</td>
<td></td>
</tr>
<tr>
<td>R44</td>
<td>Other Capital Contributions</td>
<td></td>
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<tr>
<td>R45</td>
<td><strong>Total Capital Contributions</strong></td>
<td>$0</td>
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<tr>
<td>R46</td>
<td>Transfers In</td>
<td></td>
</tr>
<tr>
<td>R47</td>
<td>Transfers Out</td>
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<tr>
<td>R47.5</td>
<td>Special Item</td>
<td></td>
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<td>R47.6</td>
<td>Extraordinary Item</td>
<td></td>
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<td>R47.7</td>
<td><strong>Total Special and Extraordinary Items</strong></td>
<td>$0</td>
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<tr>
<td>R48</td>
<td>Change in Net Position</td>
<td>$6,175</td>
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<tr>
<td>R49</td>
<td>Net Position (Deficit), Beginning of Fiscal Year</td>
<td></td>
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<tr>
<td>R50</td>
<td>Adjustment</td>
<td>-12,054</td>
</tr>
<tr>
<td>R51</td>
<td>Reason for Adjustment</td>
<td>&quot;Early Warning Alarm System&quot; is Enterprise fund that was combined with special revenue fund in FY 2017. In FY 2018 per discussion with State Controller’s Office we corrected and presented separately this fund as Fire Protection Enterprise fund.</td>
</tr>
<tr>
<td>R52</td>
<td>Net Position (Deficit), End of Fiscal Year</td>
<td>$-5,879</td>
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<tr>
<td>R53</td>
<td>Net Investment in Capital Assets</td>
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<tr>
<td>R54</td>
<td>Restricted</td>
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<tr>
<td>R55</td>
<td>Unrestricted</td>
<td>$-5,879</td>
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<tr>
<td>R56</td>
<td><strong>Total Net Position (Deficit)</strong></td>
<td>$-5,879</td>
</tr>
</tbody>
</table>

**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.
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)

Revenues

<table>
<thead>
<tr>
<th>General</th>
<th>Special Revenue</th>
<th>Debt Service</th>
<th>Capital Projects</th>
<th>Permanent</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Taxes and Assessments</strong></td>
<td></td>
<td></td>
<td></td>
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<tr>
<td>R01. Current Secured and Unsecured (1%)</td>
<td>7,270,891</td>
<td>527,867</td>
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<td></td>
<td>7,798,758</td>
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<td>R02. Voter-Approved Taxes</td>
<td>230,677</td>
<td>15,963</td>
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<td>246,640</td>
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<tr>
<td>R03. Pass-through and Residual Property Taxes (ABX1 26)</td>
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<tr>
<td>R05. Tax Increment</td>
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<tr>
<td>R06. Parcel Tax</td>
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<tr>
<td>R07. Property Assessments</td>
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<tr>
<td>R09. Prior-Year Taxes and Assessments</td>
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<tr>
<td>R10. Penalties and Costs of Delinquent Taxes and Assessments</td>
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</tr>
<tr>
<td>R11. Other Taxes and Assessments</td>
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<tr>
<td>R12. Total Taxes and Assessments</td>
<td>7,501,568</td>
<td>0</td>
<td>543,830</td>
<td>0</td>
<td>8,045,398</td>
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<td><strong>Revenue from Use of Money and Property</strong></td>
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<tr>
<td>R15. Investment Earnings</td>
<td>44,166</td>
<td>2,618</td>
<td>4,009</td>
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<td>50,793</td>
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<td>R16. Rents, Leases, Concessions, and Royalties</td>
<td>2,580</td>
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<td>2,580</td>
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<tr>
<td>R17. Other Revenue from Use of Money and Property</td>
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<tr>
<td>R18. Total Revenue from Use of Money and Property</td>
<td>46,746</td>
<td>2,618</td>
<td>4,009</td>
<td>0</td>
<td>53,373</td>
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<td><strong>Intergovernmental – Federal</strong></td>
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<tr>
<td>R19. Aid for Construction</td>
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<tr>
<td>R20. Other Intergovernmental – Federal</td>
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<td>R21. Total Intergovernmental – Federal</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<td><strong>Intergovernmental – State</strong></td>
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<tr>
<td>R22. Aid for Construction</td>
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<td>R23. State Water Project</td>
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<td>R24. Homeowners Property Tax Relief</td>
<td>29,531</td>
<td>1,506</td>
<td></td>
<td></td>
<td>31,037</td>
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<tr>
<td>R25. Timber Yield</td>
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<td>R26. Other Intergovernmental – State</td>
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<tr>
<td>R27. Total Intergovernmental – State</td>
<td>29,531</td>
<td>0</td>
<td>1,506</td>
<td>0</td>
<td>31,037</td>
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<td><strong>Intergovernmental – Other</strong></td>
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<td>R28. Intergovernmental – Other</td>
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<td><strong>R29. Charges for Current Services</strong></td>
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<tr>
<td><strong>R30. Contributions from Property Owners</strong></td>
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<tr>
<td><strong>Self-Insurance Only</strong></td>
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<tr>
<td>R31. Member Contributions</td>
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<tr>
<td>R32. Claim Adjustments</td>
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<tr>
<td>R33. Total Self-Insurance Only</td>
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<td><strong>R34. Other Revenues</strong></td>
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<td><strong>R35. Total Revenues</strong></td>
<td>$7,577,920</td>
<td>$2,618</td>
<td>$549,345</td>
<td>$0</td>
<td>$0</td>
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Expenditures

<table>
<thead>
<tr>
<th>General</th>
<th>Special Revenue</th>
<th>Debt Service</th>
<th>Capital Projects</th>
<th>Permanent</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>R36. Salaries and Wages</td>
<td>65,193</td>
<td></td>
<td></td>
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<td>65,193</td>
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<tr>
<td>R37. Employee Benefits</td>
<td>110,117</td>
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<td>110,117</td>
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<tr>
<td></td>
<td>Services and Supplies</td>
<td></td>
<td></td>
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<tr>
<td>R38.</td>
<td>Services and Supplies</td>
<td>6,842,377</td>
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<tr>
<td>R39.</td>
<td>Self-Insurance Only – Claims Paid</td>
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<tr>
<td>R40.</td>
<td>Contributions to Outside Agencies</td>
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<tr>
<td>R41.</td>
<td>Principal Payments on Long-Term Debt</td>
<td>94,163</td>
<td>195,315</td>
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<td>289,478</td>
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<td>R42.</td>
<td>Interest Payments on Long-Term Debt</td>
<td>70,355</td>
<td>314,685</td>
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<td>385,040</td>
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<td>R42.5</td>
<td>Lease Principal</td>
<td></td>
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<tr>
<td>R43.</td>
<td>Principal and Interest on Short-Term Notes and Warrants</td>
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<tr>
<td>R44.</td>
<td>Other Debt Service</td>
<td></td>
<td>920</td>
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<td>R45.</td>
<td>Total Debt Service</td>
<td>164,518</td>
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<td>510,920</td>
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<td>R46.</td>
<td>Capital Outlay</td>
<td>22,105</td>
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<td>R47.</td>
<td>Other Expenditures</td>
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<tr>
<td>R48.</td>
<td>Total Expenditures</td>
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<td>$0</td>
<td>$510,920</td>
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<tr>
<td>R49.</td>
<td>Excess (Deficiency) of Revenues Over (Under) Expenditures</td>
<td>$373,610</td>
<td>$2,618</td>
<td>$38,425</td>
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<td></td>
<td>Other Financing Sources (Uses)</td>
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<tr>
<td>R50.</td>
<td>Long-Term Debt Proceeds</td>
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<tr>
<td>R51.</td>
<td>Other Long-Term Debt Proceeds</td>
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<td>R51.5</td>
<td>Lease Obligations Proceeds</td>
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<td>R51.6</td>
<td>Proceeds from Refinancing on Loans, Notes, and Other</td>
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</tr>
<tr>
<td>R51.7</td>
<td>Payments to Refinanced Loans, Notes, and Other</td>
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<tr>
<td>R52.</td>
<td>Refunding Bonds Proceeds</td>
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</tr>
<tr>
<td>R53.</td>
<td>Premium on Bonds Issued</td>
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<tr>
<td>R54.</td>
<td>Discount on Bonds Issued</td>
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<tr>
<td>R55.</td>
<td>Payments to Refunded Bond Escrow Agent</td>
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<tr>
<td>R56.</td>
<td>Demand Bonds</td>
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<tr>
<td>R57.</td>
<td>Proceeds from Sale of Capital Assets</td>
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<tr>
<td>R58.</td>
<td>Capital Leases</td>
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<tr>
<td>R59.</td>
<td>Insurance Recoveries</td>
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<td>R60.</td>
<td>Transfers In</td>
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<tr>
<td>R61.</td>
<td>Transfers Out</td>
<td></td>
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<tr>
<td>R61.5</td>
<td>Other Financing Sources (Uses) – Other</td>
<td></td>
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<tr>
<td>R62.</td>
<td>Total Other Financing Sources (Uses)</td>
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<td>$0</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td></td>
<td>Special and Extraordinary Items</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R63.</td>
<td>Special Item</td>
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</tr>
<tr>
<td>R64.</td>
<td>Extraordinary Item</td>
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<td></td>
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</tr>
<tr>
<td>R65.</td>
<td>Total Special and Extraordinary Items</td>
<td>0</td>
<td>0</td>
<td>0</td>
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<tr>
<td>R66.</td>
<td>Net Change in Fund Balances</td>
<td>$373,610</td>
<td>$2,618</td>
<td>$38,425</td>
<td>$0</td>
</tr>
<tr>
<td>R67.</td>
<td>Fund Balances (Deficits), Beginning of Fiscal Year</td>
<td>$2,943,012</td>
<td>$169,201</td>
<td>$635,306</td>
<td>$0</td>
</tr>
<tr>
<td>R68.</td>
<td>Adjustment</td>
<td>12,054</td>
<td></td>
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</tr>
<tr>
<td>R69.</td>
<td>Reason for Adjustment</td>
<td>The differences is</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R70.</td>
<td>Fund Balances (Deficits), End of Fiscal Year</td>
<td>$3,316,662</td>
<td>$183,873</td>
<td>$573,733</td>
<td>$0</td>
</tr>
</tbody>
</table>

**Note:**

(R69) SpRevReason 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 Controlle
## Fiscal Year: 2018

<table>
<thead>
<tr>
<th>Field</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>SD01. Districtwide or Improvement District/Zone</td>
<td>Districtwide</td>
</tr>
<tr>
<td>SD02. Improvement District/Zone (if applicable)</td>
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</tr>
<tr>
<td>R03. Purpose of Debt (1 of 2) (Record Completed)</td>
<td>construction of fire station</td>
</tr>
<tr>
<td>R04. Nature of Revenue Pledged</td>
<td>ad valorem taxes</td>
</tr>
<tr>
<td>R05. Percent of Pledge</td>
<td>100%</td>
</tr>
<tr>
<td>R06. Debt Type</td>
<td>General Obligation Bonds</td>
</tr>
<tr>
<td>R07. Fund Type</td>
<td>Governmental</td>
</tr>
<tr>
<td>SD08. Activity</td>
<td>Fire Protection</td>
</tr>
<tr>
<td>R09. Year of Issue</td>
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</tr>
<tr>
<td>R10. Beginning Maturity Year</td>
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<tr>
<td>R12. Principal Authorized</td>
<td>5,973,737</td>
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<td>R13. Principal Issued to Date</td>
<td>5,973,737</td>
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<td>R14. Principal Unspent</td>
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<tr>
<td>R15. Principal Payable, Beginning of Fiscal Year</td>
<td>$3,146,474</td>
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<td>R16. Adjustment to Principal in Current Fiscal Year</td>
<td></td>
</tr>
<tr>
<td>R17. Reason for Adjustment to Principal in Current Fiscal Year</td>
<td></td>
</tr>
<tr>
<td>R18. Principal Issued in Current Fiscal Year</td>
<td></td>
</tr>
<tr>
<td>R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year</td>
<td></td>
</tr>
<tr>
<td>R19. Principal Paid in Current Fiscal Year</td>
<td>195,315</td>
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<tr>
<td>R19.5 Bond Discount/Premium Amortized in Current Fiscal Year</td>
<td></td>
</tr>
<tr>
<td>R20. Principal Defeased in Current Fiscal Year</td>
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</tr>
<tr>
<td>R21. Principal Payable, End of Fiscal Year</td>
<td>$2,951,159</td>
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<tr>
<td>R22. Principal Payable, Current Portion</td>
<td>207,894</td>
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<tr>
<td>R23. Principal Payable, Noncurrent Portion</td>
<td>$2,743,265</td>
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<tr>
<td>R24. Interest Paid in Current Fiscal Year</td>
<td>314,685</td>
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<tr>
<td>R25. Principal Delinquent, End of Fiscal Year</td>
<td></td>
</tr>
<tr>
<td>R26. Interest Delinquent, End of Fiscal Year</td>
<td></td>
</tr>
<tr>
<td>R27. Amount Held in Reserve</td>
<td></td>
</tr>
<tr>
<td>Field</td>
<td>Value</td>
</tr>
<tr>
<td>-------</td>
<td>-------</td>
</tr>
<tr>
<td>SD01. Districtwide or Improvement District/Zone</td>
<td>Districtwide</td>
</tr>
<tr>
<td>SD02. Improvement District/Zone (if applicable)</td>
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<tr>
<td>R03. Purpose of Debt (2 of 2) (Record Completed)</td>
<td>construction of fire station</td>
</tr>
<tr>
<td>R04. Nature of Revenue Pledged</td>
<td>ad valorem taxes</td>
</tr>
<tr>
<td>R05. Percent of Pledge</td>
<td>100%</td>
</tr>
<tr>
<td>R06. Debt Type</td>
<td>General Obligation Bonds</td>
</tr>
<tr>
<td>R07. Fund Type</td>
<td>Governmental</td>
</tr>
<tr>
<td>SD08. Activity</td>
<td>Fire Protection</td>
</tr>
<tr>
<td>R09. Year of Issue</td>
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</tr>
<tr>
<td>R10. Beginning Maturity Year</td>
<td>2013</td>
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<tr>
<td>R11. Ending Maturity Year</td>
<td>2031</td>
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<tr>
<td>R12. Principal Authorized</td>
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<tr>
<td>R13. Principal Issued to Date</td>
<td>2,097,148</td>
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<tr>
<td>R14. Principal Unspent</td>
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</tr>
<tr>
<td>R15. Principal Payable, Beginning of Fiscal Year</td>
<td>$1,757,710</td>
</tr>
<tr>
<td>R16. Adjustment to Principal in Current Fiscal Year</td>
<td></td>
</tr>
<tr>
<td>R17. Reason for Adjustment to Principal in Current Fiscal Year</td>
<td></td>
</tr>
<tr>
<td>R18. Principal Issued in Current Fiscal Year</td>
<td></td>
</tr>
<tr>
<td>R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year</td>
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</tr>
<tr>
<td>R19. Principal Paid in Current Fiscal Year</td>
<td>94,163</td>
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<td>R19.5 Bond Discount/Premium Amortized in Current Fiscal Year</td>
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<tr>
<td>R20. Principal Defeased in Current Fiscal Year</td>
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</tr>
<tr>
<td>R21. Principal Payable, End of Fiscal Year</td>
<td>$1,663,547</td>
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<td>R22. Principal Payable, Current Portion</td>
<td>98,207</td>
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<tr>
<td>R23. Principal Payable, Noncurrent Portion</td>
<td>$1,565,340</td>
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<tr>
<td>R24. Interest Paid in Current Fiscal Year</td>
<td>70,355</td>
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<tr>
<td>R25. Principal Delinquent, End of Fiscal Year</td>
<td></td>
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<tr>
<td>R26. Interest Delinquent, End of Fiscal Year</td>
<td></td>
</tr>
<tr>
<td>R27. Amount Held in Reserve</td>
<td></td>
</tr>
<tr>
<td>Year of Issue</td>
<td>Principal Payable, Beginning of Fiscal Year</td>
</tr>
<tr>
<td>---------------</td>
<td>--------------------------------------------</td>
</tr>
<tr>
<td>2000</td>
<td>3,146,474</td>
</tr>
<tr>
<td>2013</td>
<td>1,757,710</td>
</tr>
<tr>
<td><strong>Total Governmental Debt</strong></td>
<td><strong>$4,904,184</strong></td>
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</table>
## Debt Service Reconciliation Report

**Fiscal Year: 2018**

<table>
<thead>
<tr>
<th>Debt Payments from Debt Forms</th>
<th>Governmental Funds</th>
<th>Internal Service Fund</th>
<th>Enterprise Funds</th>
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<tbody>
<tr>
<td>R01. Long-Term Debt</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>R02. Other Long-Term Debt</td>
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<td></td>
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</tr>
<tr>
<td>R03. Construction Financing</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R04. Lease Obligations</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>R05. Total Debt Payments from Debt Forms</strong></td>
<td><strong>674,518</strong></td>
<td><strong>$0</strong></td>
<td><strong>$0</strong></td>
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<td>R06. Debt Service</td>
<td>674,518</td>
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<tr>
<td>R07. Difference</td>
<td>$0</td>
<td>$0</td>
<td>$0</td>
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<tr>
<td>R08. Reason for Difference</td>
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<td></td>
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</tbody>
</table>
### Special District of Saratoga Fire Protection District

#### Special Districts Financial Transactions Report

#### Balance Sheet

**Governmental Funds**

**Fiscal Year: 2018**

<table>
<thead>
<tr>
<th>Assets</th>
<th>General</th>
<th>Special Revenue</th>
<th>Debt Service</th>
<th>Capital Projects</th>
<th>Permanent</th>
<th>Total Governmental Funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>R01. Cash and Investments</td>
<td>3,980,625</td>
<td>183,102</td>
<td>572,091</td>
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<td></td>
<td>4,735,818</td>
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<tr>
<td>R02. Investments</td>
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<tr>
<td>R03. Accounts Receivable (net)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R04. Taxes Receivable</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>R05. Interest Receivable (net)</td>
<td>13,433</td>
<td>771</td>
<td>1,642</td>
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<td>15,846</td>
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<td>R06. Lease Payments Receivable</td>
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<td>R07. Due from Other Funds</td>
<td>59,453</td>
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<td>59,453</td>
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<tr>
<td>R08. Due from Other Governments</td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R09. Advances to Other Funds</td>
<td></td>
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</tr>
<tr>
<td>R10. Inventories</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R11. Prepaid Items</td>
<td>8,836</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>8,836</td>
</tr>
<tr>
<td>R12. Loans, Notes, and Contracts Receivable</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R13. Other Assets 1</td>
<td></td>
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<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R14. Other Assets 2</td>
<td></td>
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</tr>
<tr>
<td>R15. Other Assets 3</td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R16. Total Assets</td>
<td>$4,062,347</td>
<td>$183,873</td>
<td>$573,733</td>
<td></td>
<td></td>
<td>$4,819,953</td>
</tr>
<tr>
<td>R17. Deferred Outflows of Resources</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>R18. Total Assets and Deferred Outflows of Resources</td>
<td>$4,062,347</td>
<td>$183,873</td>
<td>$573,733</td>
<td></td>
<td></td>
<td>$4,819,953</td>
</tr>
</tbody>
</table>

| 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 |

<p>| 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 | | | $4,074,228 |</p>
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Total Liabilities</td>
<td>$4,062,347</td>
</tr>
<tr>
<td>Deferred Inflows of Resources</td>
<td>$183,873</td>
</tr>
<tr>
<td>and Fund Balances (Deficits)</td>
<td>$573,733</td>
</tr>
<tr>
<td></td>
<td>$0</td>
</tr>
<tr>
<td></td>
<td>$0</td>
</tr>
<tr>
<td></td>
<td>$4,819,953</td>
</tr>
</tbody>
</table>
## Fiscal Year: 2018

### Assets

<table>
<thead>
<tr>
<th>Current Assets</th>
<th>Enterprise</th>
<th>Internal Service</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and Investments</td>
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<td></td>
</tr>
<tr>
<td>R01. Unrestricted</td>
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<td>34,122</td>
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<tr>
<td>R02. Restricted</td>
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<td></td>
</tr>
<tr>
<td>R03. Accounts Receivable (net)</td>
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<td>21,176</td>
</tr>
<tr>
<td>R04. Taxes Receivable</td>
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<td></td>
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<tr>
<td>R05. Interest Receivable (net)</td>
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<tr>
<td>R06. Due from Other Funds</td>
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<td></td>
</tr>
<tr>
<td>R07. Due from Other Governments</td>
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<td></td>
</tr>
<tr>
<td>R08. Inventories</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R09. Prepaid Items</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R10. Other Current Assets 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R11. Other Current Assets 2</td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>R12. Total Current Assets</strong></td>
<td><strong>$55,298</strong></td>
<td><strong>$0</strong></td>
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</table>

<table>
<thead>
<tr>
<th>Noncurrent Assets</th>
<th>Enterprise</th>
<th>Internal Service</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash and Investments, Restricted</td>
<td></td>
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</tr>
<tr>
<td>R13.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R14. Investments</td>
<td></td>
<td></td>
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<tr>
<td>R15. Loans, Notes, and Contracts Receivable</td>
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### Capital Assets

<table>
<thead>
<tr>
<th>Land</th>
<th>Enterprise</th>
<th>Internal Service</th>
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</thead>
<tbody>
<tr>
<td>R16.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Buildings and Improvements</td>
<td>R17.</td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>R18.</td>
<td></td>
</tr>
<tr>
<td>Infrastructure</td>
<td>R18.5</td>
<td></td>
</tr>
<tr>
<td>Intangible Assets – Amortizable</td>
<td>R19.</td>
<td></td>
</tr>
<tr>
<td>Construction in Progress</td>
<td>R20.</td>
<td></td>
</tr>
<tr>
<td>Other Capital Assets</td>
<td>R22.</td>
<td></td>
</tr>
<tr>
<td>Less: Accumulated Depreciation/Amortization</td>
<td>R23.</td>
<td></td>
</tr>
<tr>
<td>Net Pension Asset</td>
<td>R23.5</td>
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</tr>
<tr>
<td>Net OPEB Asset</td>
<td>R23.6</td>
<td></td>
</tr>
<tr>
<td>Other Noncurrent Assets 1</td>
<td>R24.</td>
<td></td>
</tr>
<tr>
<td>Other Noncurrent Assets 2</td>
<td>R25.</td>
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</tr>
<tr>
<td><strong>R26. Total Noncurrent Assets</strong></td>
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<td><strong>$0</strong></td>
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### Deferred Outflows of Resources

<table>
<thead>
<tr>
<th>Related to Pensions</th>
<th>Enterprise</th>
<th>Internal Service</th>
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</thead>
<tbody>
<tr>
<td>R28.</td>
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<td></td>
</tr>
<tr>
<td>Related to OPEB</td>
<td>R28.5</td>
<td></td>
</tr>
<tr>
<td>Related to Debt Refunding</td>
<td>R28.6</td>
<td></td>
</tr>
<tr>
<td>Other Deferred Outflows of Resources</td>
<td>R29.</td>
<td></td>
</tr>
</tbody>
</table>

**Total Assets**

| **$55,298** | **$0** |
### Total Deferred Outflows of Resources

| R30. | Total Deferred Outflows of Resources | $0 | $0 |

### Total Assets and Deferred Outflows of Resources

| 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)
<table>
<thead>
<tr>
<th></th>
<th>Net Investment in Capital Assets</th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>R67</td>
<td>Net Investment in Capital Assets</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R68</td>
<td>Restricted</td>
<td></td>
<td></td>
</tr>
<tr>
<td>R69</td>
<td>Unrestricted</td>
<td>-5,879</td>
<td></td>
</tr>
<tr>
<td>R70</td>
<td><strong>Total Net Position (Deficit)</strong></td>
<td>$-5,879</td>
<td>$0</td>
</tr>
<tr>
<td>R71</td>
<td><strong>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</strong></td>
<td>$55,298</td>
<td>$0</td>
</tr>
</tbody>
</table>
### Fiscal Year: 2018

#### Noncurrent Assets/Deferred Noncurrent Liabilities/Deferred Outflows of Resources Inflows of Resources

<table>
<thead>
<tr>
<th>Noncurrent Assets/Deferred Noncurrent Liabilities/Deferred Outflows of Resources</th>
<th>Inflows of Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Noncurrent Assets</strong></td>
<td><strong>Deferred Outflows of Resources</strong></td>
</tr>
<tr>
<td><strong>Capital Assets</strong></td>
<td><strong>Total Noncurrent Assets</strong></td>
</tr>
<tr>
<td>R01. Land</td>
<td>1,440,543</td>
</tr>
<tr>
<td>R02. Buildings and Improvements</td>
<td>5,237,745</td>
</tr>
<tr>
<td>R03. Equipment</td>
<td>280,750</td>
</tr>
<tr>
<td>R04. Infrastructure</td>
<td></td>
</tr>
<tr>
<td>R05. Intangible Assets – Amortizable</td>
<td></td>
</tr>
<tr>
<td>R06. Construction in Progress</td>
<td></td>
</tr>
<tr>
<td>R07. Intangible Assets – Nonamortizable</td>
<td></td>
</tr>
<tr>
<td>R08. Other Capital Assets</td>
<td></td>
</tr>
<tr>
<td>R09. Less: Accumulated Depreciation/Amortization</td>
<td>-1,396,692</td>
</tr>
<tr>
<td>R10. Net Pension Asset</td>
<td></td>
</tr>
<tr>
<td>R11. Net OPEB Asset</td>
<td></td>
</tr>
<tr>
<td>R12. Other Noncurrent Assets 1</td>
<td></td>
</tr>
<tr>
<td>R13. Other Noncurrent Assets 2</td>
<td></td>
</tr>
<tr>
<td>R14. Other Noncurrent Assets 3</td>
<td></td>
</tr>
<tr>
<td><strong>R15. Total Noncurrent Assets</strong></td>
<td><strong>$5,562,346</strong></td>
</tr>
<tr>
<td><strong>Deferred Outflows of Resources</strong></td>
<td><strong>$83,480</strong></td>
</tr>
<tr>
<td>R16. Related to Pensions</td>
<td></td>
</tr>
<tr>
<td>R17. Related to OPEB</td>
<td>83,480</td>
</tr>
<tr>
<td>R18. Related to Debt Refunding</td>
<td></td>
</tr>
<tr>
<td>R19. Other Deferred Outflows of Resources</td>
<td></td>
</tr>
<tr>
<td><strong>R20. Total Deferred Outflows of Resources</strong></td>
<td><strong>$83,480</strong></td>
</tr>
<tr>
<td><strong>R21. Total Noncurrent Assets and Deferred Outflows of Resources</strong></td>
<td><strong>$5,645,826</strong></td>
</tr>
</tbody>
</table>

#### Noncurrent Liabilities

<table>
<thead>
<tr>
<th>Noncurrent Liabilities</th>
</tr>
</thead>
<tbody>
<tr>
<td>R22. Deposits and Advances</td>
</tr>
<tr>
<td>R23. Compensated Absences</td>
</tr>
<tr>
<td>R24. General Obligation Bonds</td>
</tr>
<tr>
<td>R25. Revenue Bonds</td>
</tr>
<tr>
<td>R26. Certificates of Participation</td>
</tr>
<tr>
<td>R27. Other Bonds</td>
</tr>
<tr>
<td>R28. Loans (Other Long-Term Debt)</td>
</tr>
<tr>
<td>R29. Notes (Other Long-Term Debt)</td>
</tr>
<tr>
<td>R30. Other (Other Long-Term Debt)</td>
</tr>
<tr>
<td>R31. Construction Financing – Federal</td>
</tr>
<tr>
<td>R32. Construction Financing – State</td>
</tr>
<tr>
<td>R33. Lease Principal</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td>---</td>
</tr>
<tr>
<td>R34.</td>
</tr>
<tr>
<td>R35.</td>
</tr>
<tr>
<td>R36.</td>
</tr>
<tr>
<td>R37.</td>
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<td>R38.</td>
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<tr>
<td>R39.</td>
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<tr>
<td>R40</td>
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<tr>
<td>R41</td>
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<tr>
<td>R42</td>
</tr>
<tr>
<td>R43</td>
</tr>
<tr>
<td>R44</td>
</tr>
<tr>
<td>R45</td>
</tr>
</tbody>
</table>
Fiscal Year: 2018

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>R01. Appropriations Limit</td>
<td></td>
</tr>
<tr>
<td>R02. Total Annual Appropriations Subject to the Limit</td>
<td></td>
</tr>
<tr>
<td>R03. <strong>Revenues Received (Over) Under Appropriations Limit</strong></td>
<td>$0</td>
</tr>
</tbody>
</table>
### Special District of Saratoga Fire Protection District
#### Special District Financial Transactions Report

**Footnotes**

<table>
<thead>
<tr>
<th>Fiscal Year: 2018</th>
<th>FORM DESC</th>
<th>FIELD NAME</th>
<th>FOOTNOTES</th>
</tr>
</thead>
<tbody>
<tr>
<td>OtherEnterpriseFund</td>
<td>(R51)ReasonforAdjustment</td>
<td>(Fire Protection Enterprise) &quot;Early Warning Alarm System&quot; 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.</td>
<td></td>
</tr>
<tr>
<td>OtherEnterpriseFund</td>
<td>(R52)NetPosition(Deficit)EndofFiscalYear</td>
<td>(Fire Protection Enterprise) &quot;Early Warning Alarm System&quot; 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</td>
<td></td>
</tr>
<tr>
<td>RevenuesExpendituresChangesFundBalances</td>
<td>(R15)DebtServ-InvestmentEarnings</td>
<td>(Fire Protection) Amount is correct. It is increased due to significantly increased in interest earning cash and investment approximately $500,000.</td>
<td></td>
</tr>
<tr>
<td>RevenuesExpendituresChangesFundBalances</td>
<td>(R15)Gen-InvestmentEarnings</td>
<td>(Fire Protection) Amount is correct. It is increased due to significantly increased in interest earning cash and investment approximately $500,000.</td>
<td></td>
</tr>
<tr>
<td>RevenuesExpendituresChangesFundBalances</td>
<td>(R15)SpRev-InvestmentEarnings</td>
<td>(Fire Protection) Amount is correct. It is increased due to significantly increased in interest earning cash and investment approximately $500,000.</td>
<td></td>
</tr>
<tr>
<td>RevenuesExpendituresChangesFundBalances</td>
<td>(R16)Gen-RentsLeasesConcessionsandRoyalties</td>
<td>(Fire Protection) Rent &amp; Concession is significantly decreased under normal governmental activity.</td>
<td></td>
</tr>
<tr>
<td>RevenuesExpendituresChangesFundBalances</td>
<td>(R29)SpRev-ChargesforCurrentServices</td>
<td>(Fire Protection) The differences is due to remove the Charges of Service Revenue of Enterprise fund’s proportion. Because, &quot;Early Warning Alarm System&quot; 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 &quot;Fire Protection Enterprise fund&quot;.</td>
<td></td>
</tr>
<tr>
<td>RevenuesExpendituresChangesFundBalances</td>
<td>(R34)Gen-OtherRevenues</td>
<td>(Fire Protection) Donation received $75 by the District.</td>
<td></td>
</tr>
<tr>
<td>RevenuesExpendituresChangesFundBalances</td>
<td>(R36)SpRev-SalariesandWages</td>
<td>(Fire Protection) The differences is due to remove the Salaries and Wages expenses of Enterprise fund’s proportion. Because, &quot;Early Warning Alarm System&quot; 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 &quot;Fire Protection Enterprise fund&quot;.</td>
<td></td>
</tr>
<tr>
<td>RevenuesExpendituresChangesFundBalances</td>
<td>(R38)SpRev-ServicesandSupplies</td>
<td>(Fire Protection) The differences is due to remove the Service and Supplies expenses of Enterprise fund’s proportion. Because, &quot;Early Warning Alarm System&quot; 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 &quot;Fire Protection Enterprise fund&quot;.</td>
<td></td>
</tr>
<tr>
<td>RevenuesExpendituresChangesFundBalances</td>
<td>(R44)DebtServ-OtherDebtService</td>
<td>(Fire Protection) Other General expenses recorded in Debt service fund.</td>
<td></td>
</tr>
<tr>
<td>RevenuesExpendituresChangesFundBalances</td>
<td>(R46)Gen-CapitalOutlay</td>
<td>(Fire Protection) Amounts are correct and agreed with capital assets listing. During the FY, addition noted in Building and furniture.</td>
<td></td>
</tr>
<tr>
<td>RevenuesExpendituresChangesFundBalances</td>
<td>(R69)SpRev-ReasonforAdjustment</td>
<td>(Fire Protection) The differences is due to remove the fund balance of Enterprise fund’s proportion by ($12,054)</td>
<td></td>
</tr>
<tr>
<td>BalanceSheetGovernmentalFunds</td>
<td>(R03)SpRev-AccountsReceivable(net)</td>
<td>The differences is due to remove the Accounts Receivable (net) of Enterprise fund’s proportion. Because, &quot;Early Warning Alarm System&quot; is Enterprise fund</td>
<td></td>
</tr>
</tbody>
</table>
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) Entpr-NetPensionLiability | No Net Pension related liability noted for the District. |
| ProprietaryFunds | (R56) Entpr-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