

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

Fiscal Year: 2020

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: 2020

R01.	Enterprise Fund Name (Specify) (1 of 1) (Record Completed)	Fire Protection Enterprise
Operating Revenues		
R02.	Charges for Services	98,705
R02.5	Self-Insurance Only – Member Contributions	
R03.	Other Operating Revenues	
R04.	Total Operating Revenues	\$98,705
Operating Expenses		
R05.	Personnel Services	56,074
R06.	Contractual Services	23,045
R07.	Materials and Supplies	20,915
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	\$100,034
R12.	Operating Income (Loss)	\$-1,329
Nonoperating Revenues		
R13.	Investment Earnings	32
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	\$32
Nonoperating Expenses		
R35.	Interest Expense	0
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	\$-1,297

and Extraordinary Items

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	\$-1,297
R49.	Net Position (Deficit), Beginning of Fiscal Year	\$-4,016
R50.	Adjustment	
R51.	Reason for Adjustment	
R52.	Net Position (Deficit), End of Fiscal Year	\$-5,313

Net Position (Deficit)

R53.	Net Investment in Capital Assets	
R54.	Restricted	
R55.	Unrestricted	-5,313
R56.	Total Net Position (Deficit)	\$-5,313

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: 2020

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%)	8,334,776		621,941			8,956,717
R02.	Voter-Approved Taxes	185,034		11,743			196,777
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	8,519,810	0	633,684	0	0	9,153,494
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	75,665	3,680	5,721			85,066
R16.	Rents, Leases, Concessions, and Royalties	1,200					1,200
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	76,865	3,680	5,721	0	0	86,266
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	28,199		1,534			29,733
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	28,199	0	1,534	0	0	29,733
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						
R35.	Total Revenues	\$8,624,874	\$3,680	\$640,939	\$0	\$0	\$9,269,493
Expenditures							
R36.	Salaries and Wages	71,807					71,807
R37.	Employee Benefits	101,726					101,726
R38.	Services and Supplies	7,780,051		1,035			7,781,086
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
Debt Service							
R41.	Principal Payments on Long-Term Debt	102,425		209,303			311,728
R42.	Interest Payments on Long-Term Debt	62,093		380,697			442,790
R42.5.	Lease Principal						

R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	164,518	0	590,000	0	0	754,518
R46.	Capital Outlay	10,102					10,102
R47.	Other Expenditures						
R48.	Total Expenditures	\$8,128,204	\$0	\$591,035	\$0	\$0	\$8,719,239
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$496,670	\$3,680	\$49,904	\$0	\$0	\$550,254
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	\$496,670	\$3,680	\$49,904	\$0	\$0	\$550,254
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$3,619,333	\$187,612	\$622,724	\$0	\$0	\$4,429,669
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$4,116,003	\$191,292	\$672,628	\$0	\$0	\$4,979,923

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: 2020

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	\$2,743,264
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	209,303
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$2,533,961
R22. Principal Payable, Current Portion	214,533
R23. Principal Payable, Noncurrent Portion	\$2,319,428
R24. Interest Paid in Current Fiscal Year	380,697
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: 2020

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	\$1,565,340
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	102,425
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$1,462,915
R22. Principal Payable, Current Portion	106,825
R23. Principal Payable, Noncurrent Portion	\$1,356,090
R24. Interest Paid in Current Fiscal Year	62,093
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: 2020

	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	2,743,264	0	209,303	2,533,961	214,533	2,319,428	380,697
construction of fire station	2013	1,565,340	0	102,425	1,462,915	106,825	1,356,090	62,093
Total Governmental Debt:		\$4,308,604	\$0	\$311,728	\$3,996,876	\$321,358	\$3,675,518	\$442,790

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

Fiscal Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt	754,518		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$754,518	\$0	\$0
R06. Debt Service	754,518		
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: 2020

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	5,092,479	190,512	670,883			5,953,874
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)	18,426	780	1,745			20,951
R06. Lease Payments Receivable						
R07. Due from Other Funds	62,087					62,087
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	11,631					11,631
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$5,184,623	\$191,292	\$672,628	\$0	\$0	\$6,048,543
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$5,184,623	\$191,292	\$672,628	\$0	\$0	\$6,048,543
Liabilities						
R19. Accounts Payable	1,068,620					1,068,620
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	\$1,068,620	\$0	\$0	\$0	\$0	\$1,068,620
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$1,068,620	\$0	\$0	\$0	\$0	\$1,068,620
Fund Balances (Deficits)						
R33. Nonspendable	11,631					11,631
R34. Restricted						
R35. Committed	920,170					920,170
R36. Assigned		191,292	672,628			863,920
R37. Unassigned	3,184,202					3,184,202
R38. Total Fund Balances (Deficits)	\$4,116,003	\$191,292	\$672,628	\$0	\$0	\$4,979,923
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$5,184,623	\$191,292	\$672,628	\$0	\$0	\$6,048,543

Special District of Saratoga Fire Protection District
Special Districts Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2020

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	37,721	
R02.	Restricted		
R03.	Accounts Receivable (net)	20,073	
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	\$57,794	\$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	\$57,794	\$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	\$57,794	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	1,020	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds	62,087	
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	\$63,107	\$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		
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$0	\$0
R61.	Total Liabilities	\$63,107	\$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	\$63,107	\$0
R66.	Total Net Position (Deficit)	\$-5,313	\$0
Net Position (Deficit)			
R67.	Net Investment in Capital Assets		
R68.	Restricted		
R69.	Unrestricted	-5,313	
R70.	Total Net Position (Deficit)	\$-5,313	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$57,794	\$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: 2020

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	1,441,043	
R02.	Buildings and Improvements	5,402,781	
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	-1,646,955	
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	\$5,477,619	
Deferred Outflows of Resources			
R16	Related to Pensions		
R17	Related to OPEB	81,771	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$81,771	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$5,559,390	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		
R24.	General Obligation Bonds		3,996,876
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		
R35.	Net OPEB Liability		1,445,043
R36.	Other Noncurrent Liabilities 1		338,166
R37.	Other Noncurrent Liabilities 2		
R38.	Other Noncurrent Liabilities 3		
R39.	Total Noncurrent Liabilities		\$5,780,085
Deferred Inflows of Resources			
R40	Related to Pensions		
R41	Related to OPEB		
R42	Related to Debt Refunding		

R43	Other Deferred Inflows of Resources	<input type="text"/>	<input type="text"/>
R44.	Total Deferred Inflows of Resources	<input type="text"/>	<input type="text" value="\$0"/>
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources	<input type="text"/>	<input type="text" value="\$5,780,085"/>

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

Fiscal Year: 2020

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"/>

Special District of Saratoga Fire Protection District
 Special Districts Financial Transactions Report
 Summary

Fiscal Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	8,624,874			
R02. Special Revenue	3,680			
R03. Debt Service	640,939			
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$9,269,493			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise			98,705	
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$98,705	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise			32	
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$32	
R36.5 Total Revenues	\$9,269,493	\$0	\$98,737	\$9,368,230
Governmental Expenditures				
R37. General	8,128,204			
R38. Special Revenue				
R39. Debt Service	591,035			
R40. Capital Projects				
R41. Permanent				
R42. Transportation				

R43.	Total Governmental Expenditures	\$8,719,239			
	Internal Service Expenses				
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		
	Enterprise Expenses				
	Operating Expenses				
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise			100,034	
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$100,034	
	Non-Operating Expenses				
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$0	
R72.5	Total Expenditures/Expenses	\$8,719,239	\$0	\$100,034	\$8,819,273
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$550,254	\$0	\$-1,297	\$548,957
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$4,429,669	\$0	\$-4,016	\$4,425,653
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$4,979,923	\$0	\$-5,313	\$4,974,610
	Assets				
R79.	Total Current Assets	6,048,543		57,794	6,106,337
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$6,048,543	\$0	\$57,794	\$6,106,337
	Liabilities				
R82.	Total Current Liabilities	1,068,620		63,107	1,131,727
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$1,068,620	\$0	\$63,107	\$1,131,727
R85.	Total Fund Balance/Net Position (Deficit)	\$4,979,923	\$0	\$-5,313	\$4,974,610

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

Fiscal Year: 2020		
FORM DESC	FIELD NAME	FOOTNOTES
OtherEnterpriseFund	(R52)NetPosition(Deficit)EndofFiscalYear	(Fire Protection Enterprise) Net position decreased by \$ 1,297
RevenuesExpendituresChangesFundBalances	(R02)DebtServ-VoterApprovedTaxes	(Fire Protection) A significant decrease in SB-813.
RevenuesExpendituresChangesFundBalances	(R02)Gen-VoterApprovedTaxes	(Fire Protection) Decrease in Voter-approved taxes due to an increase in property taxes income.
RevenuesExpendituresChangesFundBalances	(R16)Gen-RentsLeasesConcessionsandRoyalties	(Fire Protection) A significant decrease in rent and concessions noted.
RevenuesExpendituresChangesFundBalances	(R38)DebtServ-ServicesandSupplies	(Fire Protection) Non debt service related expenses noted by 1,035.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Fire Protection) Decrease due to fewer capital asset additions, as compared to PY.
BalanceSheetGovernmentalFunds	(R07)Gen-DuefromOtherFunds	Due from "Early Warning Alarm System" (A proprietary fund)
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Increase in accounts payable due to increase in reimbursement payable
ProprietaryFunds	(R35)Entpr-DuetoOtherFunds	Due to General Fund
ProprietaryFunds	(R56)Entpr-NetPensionLiability	No Net Pension related liability noted for the Enterprise fund of District.
ProprietaryFunds	(R66)Entpr-TotalNetPosition(Deficit)	Due to the negative amount of net position from the prior year by (\$4,016). Also, during FY 2020, net position decreased by \$1,297.
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 2020.
NoncurrentAssetsLiabilities	(R36)Liab-OtherNoncurrentLiabilities1	Accrued interest amount recorded under other liabilities.

Total Footnote: 15