

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

Reporting Year: 2021

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 Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?

City County Special District

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

Reporting Year: 2021

R01. Enterprise Fund Name (Specify) (1 of 1) (Record Completed)	Fire Protection Enterprise ▼
Operating Revenues	
R02. Charges for Services	87,315
R02.5 Self-Insurance Only – Member Contributions	
R03. Other Operating Revenues	
R04. Total Operating Revenues	\$87,315
Operating Expenses	
R05. Personnel Services	40,175
R06. Contractual Services	23,754
R07. Materials and Supplies	21,854
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	\$85,783
R12. Operating Income (Loss)	\$1,532
Nonoperating Revenues	
R13. Investment Earnings	5
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	\$5
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	\$1,537

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	\$1,537
R49.	Net Position (Deficit), Beginning of Fiscal Year	\$-5,313
R50.	Adjustment	
R51.	Reason for Adjustment	
R52.	Net Position (Deficit), End of Fiscal Year	\$-3,776

Net Position (Deficit)

R53.	Net Investment in Capital Assets	
R54.	Restricted	
R55.	Unrestricted	-3,776
R56.	Total Net Position (Deficit)	\$-3,776

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

Reporting Year: 2021

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%)	8,634,594		677,736			9,312,330
R02.	Voter-Approved Taxes	247,692		14,666			262,358
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	8,882,286	0	692,402	0	0	9,574,688
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	40,385	1,926	3,235			45,546
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	40,385	1,926	3,235	0	0	45,546
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	27,046		1,612			28,658
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	27,046	0	1,612	0	0	28,658
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	\$8,949,717	\$1,926	\$697,249	\$0	\$0	\$9,648,892
	Expenditures						
R36.	Salaries and Wages	93,083					93,083
R37.	Employee Benefits	85,971					85,971
R38.	Services and Supplies	8,112,933		1,035			8,113,968
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	Debt Service						
R41.	Principal Payments on Long-Term Debt	106,825		214,533			321,358
R42.	Interest Payments on Long-Term Debt	57,693		430,467			488,160
R42.5	Lease Principal						
R43.	Principal and Interest on Short-Term Notes and Warrants						

R44. Other Debt Service

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R45. Total Debt Service

164,518	0	645,000	0	0	809,518
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R46. Capital Outlay

178,658					178,658
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R47. Other Expenditures

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R48. **Total Expenditures**

\$8,635,163	\$0	\$646,035	\$0	\$0	\$9,281,198
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R49. **Excess (Deficiency) of Revenues Over (Under) Expenditures**

\$314,554	\$1,926	\$51,214	\$0	\$0	\$367,694
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Other Financing Sources (Uses)

R50. Long-Term Debt Proceeds

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R51. Other Long-Term Debt Proceeds

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R51.5 Lease Obligations Proceeds

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R51.6 Proceeds from Refinancing on Loans, Notes, and Other

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R51.7 Payments to Refinanced Loans, Notes, and Other

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R52. Refunding Bonds Proceeds

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R53. Premium on Bonds Issued

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R54. Discount on Bonds Issued

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R55. Payments to Refunded Bond Escrow Agent

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R56. Demand Bonds

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R57. Proceeds from Sale of Capital Assets

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R58. Capital Leases

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R59. Insurance Recoveries

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R60. Transfers In

25,350					25,350
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R61. Transfers Out

	-25,350				-25,350
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R61.5 Other Financing Sources (Uses) – Other

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R62. **Total Other Financing Sources (Uses)**

\$25,350	\$-25,350	\$0	\$0	\$0	\$0
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Special and Extraordinary Items

R63. Special Item

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R64. Extraordinary Item

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R65. **Total Special and Extraordinary Items**

0	0	0	0	0	0
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R66. **Net Change in Fund Balances**

\$339,904	\$-23,424	\$51,214	\$0	\$0	\$367,694
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R67. **Fund Balances (Deficits), Beginning of Fiscal Year**

\$4,116,003	\$191,292	\$672,628	\$0	\$0	\$4,979,923
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R68. **Adjustment**

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R69. Reason for Adjustment

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R70. **Fund Balances (Deficits), End of Fiscal Year**

\$4,455,907	\$167,868	\$723,842	\$0	\$0	\$5,347,617
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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

Reporting Year: 2021

SD01. Districtwide or Improvement District/Zone	<input type="text" value="Districtwide"/>
SD02. Improvement District/Zone (if applicable)	<input type="text"/>
R03. Purpose of Debt (1 of 2) (Record Completed)	<input type="text" value="construction of fire station"/>
R04. Nature of Revenue Pledged	<input type="text" value="ad valorem taxes"/>
R05. Percent of Pledge	<input type="text" value="100%"/>
R06. Debt Type	<input type="text" value="General Obligation Bonds"/>
R07. Fund Type	<input type="text" value="Governmental"/>
SD08. Activity	<input type="text" value="Fire Protection"/>
R09. Year of Issue	<input type="text" value="2000"/>
R10. Beginning Maturity Year	<input type="text" value="2001"/>
R11. Ending Maturity Year	<input type="text" value="2030"/>
R12. Principal Authorized	<input type="text" value="5,973,737"/>
R13. Principal Issued to Date	<input type="text" value="5,973,737"/>
R14. Principal Unspent	<input type="text"/>
R15. Principal Payable, Beginning of Fiscal Year	<input type="text" value="\$2,533,961"/>
R16. Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R18. Principal Issued in Current Fiscal Year	<input type="text"/>
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	<input type="text"/>
R19. Principal Paid in Current Fiscal Year	<input type="text" value="214,533"/>
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	<input type="text"/>
R20. Principal Defeased in Current Fiscal Year	<input type="text"/>

R21.	Principal Payable, End of Fiscal Year	\$2,319,428
R22.	Principal Payable, Current Portion	214,338
R23.	Principal Payable, Noncurrent Portion	\$2,105,090
R24.	Interest Paid in Current Fiscal Year	430,467
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

Reporting Year: 2021

SD01. Districtwide or Improvement District/Zone	<input type="text" value="Districtwide"/>
SD02. Improvement District/Zone (if applicable)	<input type="text"/>
R03. Purpose of Debt (2 of 2) (Record Completed)	<input type="text" value="construction of fire station"/>
R04. Nature of Revenue Pledged	<input type="text" value="ad valorem taxes"/>
R05. Percent of Pledge	<input type="text" value="100%"/>
R06. Debt Type	<input type="text" value="General Obligation Bonds"/>
R07. Fund Type	<input type="text" value="Governmental"/>
SD08. Activity	<input type="text" value="Fire Protection"/>
R09. Year of Issue	<input type="text" value="2013"/>
R10. Beginning Maturity Year	<input type="text" value="2013"/>
R11. Ending Maturity Year	<input type="text" value="2031"/>
R12. Principal Authorized	<input type="text" value="2,097,148"/>
R13. Principal Issued to Date	<input type="text" value="2,097,148"/>
R14. Principal Unspent	<input type="text"/>
R15. Principal Payable, Beginning of Fiscal Year	<input type="text" value="\$1,462,915"/>
R16. Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R18. Principal Issued in Current Fiscal Year	<input type="text"/>
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	<input type="text"/>
R19. Principal Paid in Current Fiscal Year	<input type="text" value="106,825"/>
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	<input type="text"/>
R20. Principal Defeased in Current Fiscal Year	<input type="text"/>

R21.	Principal Payable, End of Fiscal Year	\$1,356,090
R22.	Principal Payable, Current Portion	111,413
R23.	Principal Payable, Noncurrent Portion	\$1,244,677
R24.	Interest Paid in Current Fiscal Year	57,693
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

Reporting Year: 2021

	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	2,533,961	0	214,533	2,319,428	214,338	2,105,090	430,467
construction of fire station	2013	1,462,915	0	106,825	1,356,090	111,413	1,244,677	57,693
Total Governmental Debt:		\$3,996,876	\$0	\$321,358	\$3,675,518	\$325,751	\$3,349,767	\$488,160

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

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt	809,518		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$809,518	\$0	\$0
R06. Debt Service	809,518		
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

Reporting Year: 2021

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	5,431,654	169,398	723,027			6,324,079
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)	8,233	320	815			9,368
R06. Lease Payments Receivable						
R07. Due from Other Funds	47,716					47,716
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	11,809					11,809
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$5,499,412	\$169,718	\$723,842	\$0	\$0	\$6,392,972
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$5,499,412	\$169,718	\$723,842	\$0	\$0	\$6,392,972
Liabilities						
R19. Accounts Payable	1,043,505					1,043,505
R20. Contracts and Retainage Payable						

Interest Payable

R21.						
R22. Due to Other Funds		1,850				1,850
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	\$1,043,505	\$1,850	\$0	\$0	\$0	\$1,045,355
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$1,043,505	\$1,850	\$0	\$0	\$0	\$1,045,355

Fund Balances (Deficits)

R33. Nonspendable	11,809					11,809
R34. Restricted						
R35. Committed	1,145,096					1,145,096
R36. Assigned		167,868	723,842			891,710
R37. Unassigned	3,299,002					3,299,002
R38. Total Fund Balances (Deficits)	\$4,455,907	\$167,868	\$723,842	\$0	\$0	\$5,347,617
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$5,499,412	\$169,718	\$723,842	\$0	\$0	\$6,392,972

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

Reporting Year: 2021

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	27,954	
R02.	Restricted		
R03.	Accounts Receivable (net)	15,043	
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	\$42,997	\$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	\$42,997	\$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	\$42,997	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	907	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds	45,866	
R36.	Due to Other Governments		
R37.	Deposits and Advances		

R38.	Accrued Compensated Absences	
R39.	Long-Term Debt, Due Within One Year	0
R40.	Other Long-Term Liabilities, Due Within One Year	
R41.	Other Current Liabilities 1	
R42.	Other Current Liabilities 2	
R43.	Total Current Liabilities	\$46,773
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
R61.	Total Liabilities	\$46,773

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	\$46,773	\$0
R66. Total Net Position (Deficit)	\$-3,776	\$0
Net Position (Deficit)		
R67. Net Investment in Capital Assets		
R68. Restricted		
R69. Unrestricted	-3,776	
R70. Total Net Position (Deficit)	\$-3,776	\$0
R71. Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$42,997	\$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

Reporting Year: 2021

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	5,556,089	
R03.	Equipment	306,100	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-1,778,261	
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	\$5,524,971	

Deferred Outflows of Resources

R16	Related to Pensions		
R17	Related to OPEB	109,147	
R18	Related to Debt Refunding		

R19 Other Deferred Outflows of Resources		
R20. Total Deferred Outflows of Resources	\$109,147	
R21. Total Noncurrent Assets and Deferred Outflows of Resources	\$5,634,118	

Noncurrent Liabilities

R22. Deposits and Advances		
R23. Compensated Absences		
R24. General Obligation Bonds		3,675,518
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		1,747,942
R36. Other Noncurrent Liabilities 1		405,354
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$5,828,814

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	<input type="text"/>	<input type="text" value="\$0"/>
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources	<input type="text"/>	<input type="text" value="\$5,828,814"/>

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

Reporting Year: 2021

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

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	8,949,717			
R02. Special Revenue	1,926			
R03. Debt Service	697,249			
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$9,648,892			
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			87,315	
R21.	Conduit				
R22.	Transportation				
R23.	Total Operating Revenues			\$87,315	

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			5	
R34.	Conduit				
R35.	Transportation				
R36.	Total Non-Operating Revenues			\$5	
R36.5	Total Revenues	\$9,648,892	\$0	\$87,320	\$9,736,212

Governmental Expenditures

R37.	General	8,635,163			
R38.	Special Revenue				
R39.	Debt Service	646,035			
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$9,281,198			

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			85,783	
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$85,783	

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	\$9,281,198	\$0	\$85,783	\$9,366,981
R73.	Transfer In	25,350			25,350
R74.	Transfer Out	-25,350			-25,350
R75.	Change in Fund Balance/Net Position	\$367,694	\$0	\$1,537	\$369,231
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$4,979,923	\$0	\$-5,313	\$4,974,610
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$5,347,617	\$0	\$-3,776	\$5,343,841
Assets					
R79.	Total Current Assets	6,392,972		42,997	6,435,969
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$6,392,972	\$0	\$42,997	\$6,435,969
Liabilities					
R82.	Total Current Liabilities	1,045,355		46,773	1,092,128
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$1,045,355	\$0	\$46,773	\$1,092,128
R85.	Total Fund Balance/Net Position (Deficit)	\$5,347,617	\$0	\$-3,776	\$5,343,841

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

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
OtherEnterpriseFund	(R05)PersonnelServices	(Fire Protection Enterprise) Reduction in the salary paid during the current fiscal year, as less employee time was needed.
OtherEnterpriseFund	(R49)NetPosition(Deficit)BeginningofFiscalYear	(Fire Protection Enterprise) Net Position - beginning balance is in negative i.e. Deficit. Although during the year, change in net position was positive, but still, there is Net Position - Ending Balance is in negative.
OtherEnterpriseFund	(R52)NetPosition(Deficit)EndofFiscalYear	(Fire Protection Enterprise) Negative net position decreased by \$1,537
RevenuesExpendituresChangesFundBalances	(R02)Gen-VoterApprovedTaxes	(Fire Protection) Due to an increase in the value of homes being sold in the District, increasing the assessed valuation of the property sold.
RevenuesExpendituresChangesFundBalances	(R36)Gen-SalariesandWages	(Fire Protection) Enterprise fund paid less salary because less time was need, so balance salary is charged in governmental funds.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Fire Protection) Capital projects completed during the current year, including painting upstairs, repairing dry rot at bathrooms, re configuring the showers, re tiling the bathrooms, all new flooring.
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	(Fire Protection) Transfer was made to pay for interrupter equipment asset.
RevenuesExpendituresChangesFundBalances	(R61)SpRev-TransfersOut	(Fire Protection) Transfer was made to pay for interrupter equipment asset.
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	Reduction in cash received as revenue continues to decrease due to changes in the ordinance that make certain alarm systems optional and allow for monitoring by private vendors for required systems.
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Expenses for the current year decreased, reducing the due from other funds liability for the current fiscal year
ProprietaryFunds	(R56)Entpr-NetPensionLiability	No Net Pension related liability noted for the Enterprise fund of the District.
ProprietaryFunds	(R66)Entpr-TotalNetPosition(Deficit)	Due to the deficit net position of the prior year (\$5,313). During current fiscal year net position increased by \$1,537.
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 2021.
NoncurrentAssetsLiabilities	(R35)Liab-NetOPEBLiability	Increase in Total OPEB liability due to change in actuarial assumptions.
NoncurrentAssetsLiabilities	(R36)Liab-OtherNoncurrentLiabilities1	Accrued interest amount recorded under other liabilities.

Total Footnote: 17