

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

Fiscal Year: 2022

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

(858) 939-0017

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

Fiscal Year: 2022R01. **Enterprise Fund Name (Specify) (1 of 1) (Record Completed)**

Fire Protection Enterprise ▼

Operating Revenues

R02. Charges for Services

83,240

R02.5 Self-Insurance Only – Member Contributions

R03. Other Operating Revenues

R04. **Total Operating Revenues**

\$83,240

Operating Expenses

R05. Personnel Services

39,530

R06. Contractual Services

22,182

R07. Materials and Supplies

18,734

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**

\$80,446

R12. **Operating Income (Loss)**

\$2,794

Nonoperating Revenues

R13. Investment Income

6

R14. Rents, Leases, Concessions, and Royalties

Taxes and Assessments

SD15. Current Secured and Unsecured (1%)

SD16.	Voter-Approved Taxes	<input type="text"/>
SD17.	Pass-through Property Taxes (ABX1 26)	<input type="text"/>
SD18.	Property Assessments	<input type="text"/>
SD19.	Special Assessments	<input type="text"/>
SD20.	Special Taxes	<input type="text"/>
SD21.	Prior-Year Taxes and Assessments	<input type="text"/>
SD22.	Penalties and Cost of Delinquent Taxes and Assessments	<input type="text"/>
Intergovernmental – Federal		
R23.	Aid for Construction	<input type="text"/>
R24.	Other Intergovernmental – Federal	<input type="text"/>

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	\$6

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	\$2,800
------	---	---------

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	\$2,800
R49.	Net Position (Deficit), Beginning of Fiscal Year	\$-3,776
R50.	Adjustment	
R51.	Reason for Adjustment	
R52.	Net Position (Deficit), End of Fiscal Year	\$-976
	Net Position (Deficit)	
R53.	Net Investment in Capital Assets	
R54.	Restricted	
R55.	Unrestricted	-976
R56.	Total Net Position (Deficit)	\$-976

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

Fiscal Year: 2022

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%)	9,268,286		745,320			10,013,606
R02. Voter-Approved Taxes	223,204		16,580			239,784
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R09. Prior-Year Taxes and Assessments	5,659		255			5,914
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	9,497,149	0	762,155	0	0	10,259,304
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Income	38,727	1,361	2,932			43,020
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	38,727	1,361	2,932	0	0	43,020
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	26,458		1,643			28,101
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	26,458	0	1,643	0	0	28,101
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	\$9,562,334	\$1,361	\$766,730	\$0	\$0	\$10,330,425
Expenditures							
R36.	Salaries and Wages	91,659					91,659
R37.	Employee Benefits	84,064					84,064
R38.	Services and Supplies	8,669,470		1,035			8,670,505
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
Debt Service							
R40.5	Lease Financing, Principal Payments						
R41.	Other Principal Payments on Long-Term Debt	111,413		214,338			325,751
R42.	Interest Payments on Long-Term Debt	53,105		480,662			533,767

R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	164,518	0	695,000	0	0	859,518
R46.	Capital Outlay	841					841
R47.	Other Expenditures						
R48.	Total Expenditures	\$9,010,552	\$0	\$696,035	\$0	\$0	\$9,706,587
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$551,782	\$1,361	\$70,695	\$0	\$0	\$623,838

Other Financing Sources (Uses)

R49.5	Lease Financing						
R50.	Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51.	Construction Financing and Other Long-Term Debt						
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						
R59.	Insurance Recoveries						
R60.	Transfers In		1,850				1,850
R61.	Transfers Out	-1,850					-1,850
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$-1,850	\$1,850	\$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	\$549,932	\$3,211	\$70,695	\$0	\$0	\$623,838
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$4,455,907	\$167,868	\$723,842	\$0	\$0	\$5,347,617
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$5,005,839	\$171,079	\$794,537	\$0	\$0	\$5,971,455

Special District Name: 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: 2022

SD01. Districtwide or Improvement District/Zone	<div>Districtwide ▼</div>
SD02. Improvement District/Zone (if applicable)	<div></div>
R03. Purpose of Debt (1 of 2) (Record Completed)	<div>construction of fire stattion ▼</div>
R04. Nature of Revenue Pledged	<div>ad valorem taxes</div>
R05. Percent of Pledge	<div>100%</div>
R06. Debt Type	<div>General Obligation Bonds ▼</div>
R07. Fund Type	<div>Governmental ▼</div>
SD08. Activity	<div>Fire Protection ▼</div>
R09. Year of Issue	<div>2000</div>
R10. Beginning Maturity Year	<div>2001</div>
R11. Ending Maturity Year	<div>2030</div>
R12. Principal Authorized	<div>5,973,737</div>
R13. Principal Issued to Date	<div>5,973,737</div>
R14. Principal Unspent	<div></div>
R15. Principal Payable, Beginning of Fiscal Year	<div>\$2,319,428</div>
R16. Adjustment to Principal in Current Fiscal Year	<div></div>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<div></div>
R18. Principal Issued in Current Fiscal Year	<div></div>
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	<div></div>
R19. Principal Paid in Current Fiscal Year	<div>214,338</div>
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	<div></div>
R20. Principal Defeased in Current Fiscal Year	<div></div>

R21.	Principal Payable, End of Fiscal Year	\$2,105,090
R22.	Principal Payable, Current Portion	218,655
R23.	Principal Payable, Noncurrent Portion	\$1,886,435
R24.	Interest Paid in Current Fiscal Year	480,662
R25.	Principal Delinquent, End of Fiscal Year	
R26.	Interest Delinquent, End of Fiscal Year	
R27.	Amount Held in Reserve	

Special District Name: 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: 2022

SD01. Districtwide or Improvement District/Zone	<div>Districtwide ▼</div>
SD02. Improvement District/Zone (if applicable)	<div></div>
R03. Purpose of Debt (2 of 2) (Record Completed)	<div>construction of fire stattion ▼</div>
R04. Nature of Revenue Pledged	<div>ad valorem taxes</div>
R05. Percent of Pledge	<div>100%</div>
R06. Debt Type	<div>General Obligation Bonds ▼</div>
R07. Fund Type	<div>Governmental ▼</div>
SD08. Activity	<div>Fire Protection ▼</div>
R09. Year of Issue	<div>2013</div>
R10. Beginning Maturity Year	<div>2013</div>
R11. Ending Maturity Year	<div>2031</div>
R12. Principal Authorized	<div>2,097,148</div>
R13. Principal Issued to Date	<div>2,097,148</div>
R14. Principal Unspent	<div></div>
R15. Principal Payable, Beginning of Fiscal Year	<div>\$1,356,090</div>
R16. Adjustment to Principal in Current Fiscal Year	<div></div>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<div></div>
R18. Principal Issued in Current Fiscal Year	<div></div>
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	<div></div>
R19. Principal Paid in Current Fiscal Year	<div>111,413</div>
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	<div></div>
R20. Principal Defeased in Current Fiscal Year	<div></div>

R21.	Principal Payable, End of Fiscal Year	\$1,244,677
R22.	Principal Payable, Current Portion	116,198
R23.	Principal Payable, Noncurrent Portion	\$1,128,479
R24.	Interest Paid in Current Fiscal Year	53,105
R25.	Principal Delinquent, End of Fiscal Year	
R26.	Interest Delinquent, End of Fiscal Year	
R27.	Amount Held in Reserve	

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

Back to Form: Long-Term Debt

Fiscal Year: 2022

	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	2,319,428	0	214,338	2,105,090	218,655	1,886,435	480,662
construction of fire station	2013	1,356,090	0	111,413	1,244,677	116,198	1,128,479	53,105
Total Governmental Debt:		\$3,675,518	\$0	\$325,751	\$3,349,767	\$334,853	\$3,014,914	\$533,767

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

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)	859,518		
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$859,518	\$0	\$0
R06. Debt Service	859,518		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District Name: Saratoga Fire Protection District
Special Districts' Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2022

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	6,216,740	170,651	793,278			7,180,669
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)	12,669	428	1,259			14,356
R07. Due from Other Funds	45,119					45,119
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	13,419					13,419
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$6,287,947	\$171,079	\$794,537	\$0	\$0	\$7,253,563
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$6,287,947	\$171,079	\$794,537	\$0	\$0	\$7,253,563
Liabilities						
R19. Accounts Payable	1,282,108					1,282,108
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	\$1,282,108	\$0	\$0	\$0	\$1,282,108
R31. Deferred Inflows of Resources					
R32. Total Liabilities and Deferred Inflows of Resources	\$1,282,108	\$0	\$0	\$0	\$1,282,108

Fund Balances (Deficits)

R33. Nonspendable	13,419					13,419
R34. Restricted						
R35. Committed	1,351,998					1,351,998
R36. Assigned		171,079	794,537			965,616
R37. Unassigned	3,640,422					3,640,422
R38. Total Fund Balances (Deficits)	\$5,005,839	\$171,079	\$794,537	\$0	\$0	\$5,971,455
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$6,287,947	\$171,079	\$794,537	\$0	\$0	\$7,253,563

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

Fiscal Year: 2022

Enterprise

Internal Service

Assets

Current Assets

Cash and Investments

R01.	Unrestricted	31,376	
R02.	Restricted		
R03.	Accounts Receivable (net)	13,670	
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	\$45,046	\$0

Noncurrent Assets

R13.	Cash and Investments, Restricted		
R14.	Investments		
R14.5	Lease Receivable		
R15.	Other Loans, Notes, and Contracts Receivable		
	Capital Assets		
R16.	Land		

R17.	Buildings and Improvements		
R18.	Equipment		
R18.5	Infrastructure		
R18.6	Lease Assets (Lessee)		
R19.	Other 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	\$45,046	\$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	\$45,046	\$0

Liabilities

Current Liabilities

R32. Accounts Payable	903	
R33. Contracts and Retainage Payable		
R34. Interest Payable		
R35. Due to Other Funds	45,119	
R36. Due to Other Governments		
R37. Deposits and Advances		
R38. 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	\$46,022	\$0

Noncurrent Liabilities

R44. Deposits and Advances		
R45. Compensated Absences		
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		
R54.5	Lease Liability		
R55.	Lease Obligations (Purchase Agreements)		
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	\$46,022	\$0

Deferred Inflows of Resources

R62. Related to Pensions		
R62.5 Related to OPEB		
R62.6 Related to Debt Refunding		
R62.7 Related to Leases		
R63. Other Deferred Inflows of Resources		
R64. Total Deferred Inflows of Resources	\$0	\$0
R65. Total Liabilities and Deferred Inflows of Resources	\$46,022	\$0
R66. Total Net Position (Deficit)	\$-976	\$0

Net Position (Deficit)

R67. Net Investment in Capital Assets		
R68. Restricted		
R69. Unrestricted	-976	
R70. Total Net Position (Deficit)	\$-976	\$0

Special District Name: 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: 2022

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

Noncurrent Assets

R00.5	Lease Receivable	0	
	Capital Assets		
R01.	Land	1,441,043	
R02.	Buildings and Improvements	5,556,089	
R03.	Equipment	306,941	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-1,915,921	
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	\$5,388,152	

Deferred Outflows of Resources

R16	Related to Pensions		
R17	Related to OPEB	80,308	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$80,308	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$5,468,460	

Noncurrent Liabilities

R22. Deposits and Advances		
R23. Compensated Absences		
R24. General Obligation Bonds		3,349,767
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		
R32.5 Lease Liability		
R33. Lease Obligations (Purchase Agreements)		
R34. Net Pension Liability		0
R35. Net OPEB Liability		1,802,927
R36. Other Noncurrent Liabilities 1		447,196
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$5,599,890

Deferred Inflows of Resources

R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R42.5 Related to Leases		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$0

R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources		\$5,599,890
------	---	--	-------------

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

Fiscal Year: 2022

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 Name: Saratoga Fire Protection District
Special Districts' Financial Transactions Report
Summary

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	9,562,334			
R02. Special Revenue	1,361			
R03. Debt Service	766,730			
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$10,330,425			
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			83,240	
R21.	Conduit				
R22.	Transportation				
R23.	Total Operating Revenues			\$83,240	
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			6	
R34.	Conduit				
R35.	Transportation				
R36.	Total Non-Operating Revenues			\$6	
R36.5	Total Revenues	\$10,330,425	\$0	\$83,246	\$10,413,671

Governmental Expenditures

R37.	General	9,010,552			
R38.	Special Revenue				
R39.	Debt Service	696,035			
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$9,706,587			

Internal Service Expenses

R44.	Total Operating Expenses	<input type="text"/>	<input type="text" value="\$0"/>	<input type="text"/>	<input type="text"/>
R45.	Total Non-Operating Expenses	<input type="text"/>	<input type="text" value="\$0"/>	<input type="text"/>	<input type="text"/>
R46.	Total Internal Service Expenses	<input type="text"/>	<input type="text" value="\$0"/>	<input type="text"/>	<input type="text"/>

Enterprise Expenses**Operating Expenses**

R47.	Airport	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R48.	Electric	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R49.	Gas	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R50.	Harbor and Port	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R51.	Hospital	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R52.	Sewer	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R53.	Solid Waste	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R54.	Transit	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R55.	Water	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R56.	Other Enterprise	<input type="text"/>	<input type="text"/>	<input type="text" value="80,446"/>	<input type="text"/>
R57.	Conduit	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R58.	Transportation	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R59.	Total Operating Expenses	<input type="text"/>	<input type="text"/>	<input type="text" value="\$80,446"/>	<input type="text"/>

Non-Operating Expenses

R60.	Airport	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R61.	Electric	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R62.	Gas	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R63.	Harbor and Port	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R64.	Hospital	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R65.	Sewer	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R66.	Solid Waste	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R67.	Transit	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$0	
R72.5	Total Expenditures/Expenses	\$9,706,587	\$0	\$80,446	\$9,787,033
R73.	Transfer In	1,850			1,850
R74.	Transfer Out	-1,850			-1,850
R75.	Change in Fund Balance/Net Position	\$623,838	\$0	\$2,800	\$626,638
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$5,347,617	\$0	\$-3,776	\$5,343,841
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$5,971,455	\$0	\$-976	\$5,970,479
Assets					
R79.	Total Current Assets	7,253,563		45,046	7,298,609
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$7,253,563	\$0	\$45,046	\$7,298,609
Liabilities					
R82.	Total Current Liabilities	1,282,108		46,022	1,328,130
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$1,282,108	\$0	\$46,022	\$1,328,130
R85.	Total Fund Balance/Net Position (Deficit)	\$5,971,455	\$0	\$-976	\$5,970,479

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

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
OtherEnterpriseFund	(R52)NetPosition(Deficit)EndofFiscalYear	(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.
RevenuesExpendituresChangesFundBalances	(R41)DebtServ-OtherPrincipalPaymentsonLongTermDebt	(Fire Protection) 2000 Go Bond Series A
RevenuesExpendituresChangesFundBalances	(R41)Gen-OtherPrincipalPaymentsonLongTermDebt	(Fire Protection) Principal payment of lease refunding payable
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Fire Protection) Amounts are correct and agreed with the capital assets listing, during the year purchase of only check scanner but last year's major purchase.
RevenuesExpendituresChangesFundBalances	(R60)SpRev-TransfersIn	(Fire Protection) Transfer was made to pay for interrupter equipment asset.
RevenuesExpendituresChangesFundBalances	(R61)Gen-TransfersOut	(Fire Protection) Transfer was made to pay for interrupter equipment asset.
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Increase in accounts payable due to increase in reimbursement payable
ProprietaryFunds	(R56)Entpr-NetPensionLiability	No net pension liabilities for FY 2022
ProprietaryFunds	(R66)Entpr-TotalNetPosition(Deficit)	Due to the deficit net position of the prior year (\$3776). During current fiscal year net position increased by \$2800.
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 2022.
NoncurrentAssetsLiabilities	(R36)Liab-OtherNoncurrentLiabilities1	Accrued interest amount recorded under other liabilities.

Total Footnote: 13