

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS AND COMPENSATION REPORT

COVER PAGE

Lakeport Fire Protection District

SCO Reporting Year: 2015


ID Number: 12071703700

Fiscal Year Ended: 6-30-15 (MM/DD/YY)

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the district in accordance with the requirements as prescribed by the California State Controller.

District Fiscal Officer



Signature

FIRE CHIEF

Title

DOUGLAS P. ANDERSON

Name (Please Print)

13 OCT 15

Date

Per Government Code section 53891, this report is due within 90 days after the end of the fiscal year. If filed in electronic format, the report is due within 110 days after the end of the fiscal year. However, in the case of hospital districts, the report is due within 120 days after the end of the fiscal year.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

Please complete, sign, and mail this cover page to either address below.

Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
P. O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Division of Accounting and Reporting
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

Lakeport Fire Protection District
Special Districts Financial Transactions Report

General Information

Fiscal Year 2015

Mailing Address

Street 1 Is Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	<input type="text" value="Gerry"/>	<input type="text"/>	<input type="text" value="Mills"/>	<input type="text" value="Director"/>
Member	<input type="text" value="John"/>	<input type="text"/>	<input type="text" value="Whitehead"/>	<input type="text" value="Chairman"/>
Member	<input type="text" value="Bill"/>	<input type="text"/>	<input type="text" value="Whipple"/>	<input type="text" value="Vice Chairman"/>
Member	<input type="text" value="Donald"/>	<input type="text"/>	<input type="text" value="Davidson"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Randall"/>	<input type="text"/>	<input type="text" value="Williams"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

	First Name	Middle Initial	Last Name	Title
	<input type="text" value="Linda"/>	<input type="text"/>	<input type="text" value="Buckner"/>	<input type="text" value="Secretary"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

	First Name	Middle Initial	Last Name	Phone No
	<input type="text" value="Marilee"/>	<input type="text"/>	<input type="text" value="Smith, CPA"/>	<input type="text" value="(530) 673-9790"/>

Independent Auditor

	First Name	Middle Initial	Last Name	Phone No
	<input type="text" value="Smith and Newell"/>	<input type="text"/>	<input type="text" value="n/a"/>	<input type="text" value="(530) 673-9790"/>

Lakeport Fire Protection District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2015	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
		A	B	C
Non-Enterprise Activity		Ambulance Service		
Taxes and Assessments				
Current Secured and UnSecured (1%)				
Voter Approved Taxes				
Property Assessments				
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments				
Penalties and Cost on Delinquent Taxes and Assessments				
Licenses, Permits, and Franchises				
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				
Interest Income		745		
Rents, Concessions and Royalties				
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief				
Timber Yield				
Other State				
Other Governmental Agencies				
Redevelopment Pass-Through				
Other				
Charges for Current Services		1,235,239		
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues		2,500		
Total Revenues		\$1,238,484	\$0	\$0
Expenditures				
Salaries and Wages		389,604		
Employee Benefits		122,379		
Services and Supplies		210,109		
Self Insurance Only - Claims Paid				

Lakeport Fire Protection District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2015	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
	A	B	C	
Contributions to Outside Agencies				
Debt Service				
Retirement of Long-Term Debt				
Interest on Long-Term Debt				
Interest on Short-Term Notes and Warrants				
Fixed Assets	34,072			
Other Expenditures				
Total Expenditures	\$756.164	\$0	\$0	
Revenues Over (Under) Expenditures	\$482.320	\$0	\$0	
Financing Sources and Uses				
Proceeds of Long-Term Debt				
Proceeds of Refunding Debt				
Payments to Refunded Debt Escrow Agent				
Inception of Lease Purchase Agreements				
Other Financing Sources				
Other Financing Uses				
Operating Transfers In (Intra-District)				
Operating Transfers Out (Intra-District)				
Total Other Financing Sources (Uses)	\$0	\$0	\$0	
Revenues/Sources Over (Under) Expenditures/Uses	\$482.320	\$0	\$0	
Fund Equity, Beginning of Period	\$1.676.985	\$0	\$0	
Prior Period Adjustments				
Residual Equity Transfers				
Other				
Fund Equity, End of Period	\$2.159.305	\$0	\$0	
Non-Enterprise Activity	Fire Protection			
Taxes and Assessments				
Current Secured and UnSecured (1%)	746,902			
Voter Approved Taxes				
Property Assessments				
Special Assessments (Mello/Roos, Mark/Roos)				
Prior Year Taxes and Assessments				
Penalties and Cost on Delinquent Taxes and Assessments				
Licenses, Permits, and Franchises	8,040			
Fines, Forfeits, and Penalties				
Revenue From Use of Money and Property				

Lakeport Fire Protection District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2015	General and	Debt Service	Capital Projects
		Special Revenue	Funds	Funds
		Funds		
		A	B	C
Interest Income		1,992		
Rents, Concessions and Royalties		2,625		
Federal				
Aid for Construction				
Other Federal				
State				
Aid for Construction				
State Water Project				
Homeowners Property Tax Relief		10,244		
Timber Yield				
Other State		368,368		
Other Governmental Agencies				
Redevelopment Pass-Through				
Other				
Charges for Current Services		261,466		
Contributions From Property Owners				
Self Insurance Only				
Member Contributions				
Claim Adjustments				
Other Revenues		11,771		
Total Revenues		\$1,411,408	\$0	\$0
Expenditures				
Salaries and Wages		827,910		
Employee Benefits		596,538		
Services and Supplies		257,325		
Self Insurance Only - Claims Paid				
Contributions to Outside Agencies				
Debt Service				
Retirement of Long-Term Debt		4,954		
Interest on Long-Term Debt		409		
Interest on Short-Term Notes and Warrants				
Fixed Assets		344,959		
Other Expenditures				
Total Expenditures		\$2,032,095	\$0	\$0
Revenues Over (Under) Expenditures		(\$620,687)	\$0	\$0
Financing Sources and Uses				
Proceeds of Long-Term Debt				
Proceeds of Refunding Debt				

Lakeport Fire Protection District
Special Districts Financial Transactions Report - Non-Enterprise Activity

Revenues, Expenditures, Sources and Uses

Fiscal Year	2015	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds
	A	B	C	
Payments to Refunded Debt Escrow Agent		[]		
Inception of Lease Purchase Agreements	[]			[]
Other Financing Sources	[]			[]
Other Financing Uses	[]			[]
Operating Transfers In (Intra-District)	66,434			
Operating Transfers Out (Intra-District)	66,434			
Total Other Financing Sources (Uses)	\$0	\$0		\$0
Revenues/Sources Over (Under) Expenditures/Uses	(\$620.687)	\$0		\$0
Fund Equity, Beginning of Period	(\$675.632)	\$0		\$0
Prior Period Adjustments	[]			[]
Residual Equity Transfers	[]			[]
Other	[]			[]
Fund Equity, End of Period	(\$1,296.319)	\$0		\$0

Lakeport Fire Protection District
Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers

Consolidation of Fund Equities and Transfers

Fiscal Year 2015

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$862,986	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$0
Total Ending Fund Equities	\$862,986	\$0	\$0	\$0

Transfers In	Transfers Out	Net
A	B	C

Consolidation of Transfers In and Transfer Out

General and Special Revenue Funds	\$66,434	\$66,434	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
Total	\$66,434	\$66,434	\$0

Lakeport Fire Protection District
Special Districts Financial Transactions Report
Appropriations Limit Information

Appropriations Limit Information

Fiscal Year 2015

Appropriations Limit	1,451,661
Total Annual Appropriations Subject to the Limit	979,749
Revenues received (Exceed) Under Appropriation Limit	\$471,912

Lakeport Fire Protection District
Special Districts Financial Transactions Report - Long-Term Debt

General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other

Fiscal Year	2015	
District-wide or Improvement District/Zone	District-wide	
Improvement/Zone (If Applicable)		
Type of Debt	Other Long-Term Indebtedness	
Activity	Fire Protection	
Purpose of Issue	to purchase turnout gear	
Nature of Revenue Pledged	n/a	
Percent of Pledge		0.00
Year of Authorization		2012
Principal Amount Authorized		28,595
Principal Amount Issued		28,595
Beginning Maturity Date		2012
Ending Maturity Date		2014
Principal Amount Unmatured, Beginning of Fiscal Year		\$4,953
Adjustments - Increase (Decrease)		
Principal Amount Issued During Fiscal Year		
Principal Amount Matured During Fiscal Year		4,953
Principal Amount Defeased During Fiscal Year		
Principal Amount Unmatured, End of Fiscal Year		\$0
Principal Amount in Default, End of Fiscal Year		
Interest in Default, End of Fiscal Year		
Amount Held in Bond Reserve		

**Lakeport Fire Protection District
Special Districts Financial Transactions Report - Consolidated Balance Sheet**

Fiscal Year	2015	Assets							
		General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only	

Assets								
Cash and Cash Equivalents	862,986							\$862,986
Taxes Receivable								\$0
Interest Receivable								\$0
Accounts Receivable								\$0
Loans, Notes, and Contracts Receivable								\$0
Due from Other Funds								\$0
Inventory of Materials and Supplies								\$0
Other Current Assets								\$0
Lease Payments Receivable								\$0
Unearned Finance Charges								\$0
Investments								\$0
Restricted Assets								\$0
Deferred Charges								\$0
Unamortized Discount on Long-Term Debt								\$0
Other Assets								\$0

Fixed Assets								
Land					502,879			\$502,879
Buildings and Improvements					685,029			\$685,029
Equipment					2,168,341			\$2,168,341
Construction in Progress								\$0
Total Fixed Assets				\$0	\$3,356,249			\$3,356,249
Accumulated Depreciation					1,540,981			\$1,540,981
Net Fixed Assets				\$0	\$1,815,268			\$1,815,268

Other Debts								
Amount Available in Debt Service Funds								239,998
Amount to be Provided								\$239,998
Total Assets	\$862,986	\$0	\$0	\$0	\$1,815,268	\$239,998		\$2,918,252

**Lakeport Fire Protection District
Special Districts Financial Transactions Report - Consolidated Balance Sheet**

	Liabilities and Equity					Total Memorandum Only
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	
Fiscal Year	2015					
Liabilities and Equity						
Accounts/Warrants Payable						\$0
Loans and Notes Payable						\$0
Interest Payable - Matured/Accrued						\$0
Other Current Liabilities						\$0
Compensated Absences Payable						\$239,998
Due to Other Governments						\$0
Due to Other Funds						\$0
Long-Term Debt						
General Obligation Bonds						\$0
Revenue Bonds						\$0
Certificates of Participation						\$0
Special Assessment						\$0
Federal						\$0
State						\$0
Time Warrants						\$0
Other Long-Term Indebtedness						\$0
Unamortized Premium on Long-Term Debt						\$0
Advances for Construction						\$0
Deferred Revenue						\$0
All Other Non-Current Liabilities						\$0
Total Liabilities	\$0	\$0	\$0	\$0		\$239,998
Fund Equity						\$239,998
Contributed Capital						
Invested in General Fixed Assets					1,815,268	\$1,815,268
Retained Earnings						
Reserved						
Unreserved						
Fund Balances						
Reserved	85,255					\$85,255
Unreserved Designated						\$0
Unreserved Undesignated	777,731					\$777,731
Total Fund Equity	\$862,986	\$0	\$0	\$0	\$1,815,268	\$2,678,254
Total Liabilities and Fund Equity	\$862,986	\$0	\$0	\$0	\$1,815,268	\$2,918,252