

Special District of Antelope 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="Randy"/>	<input type="text"/>	<input type="text" value="Gilbert"/>	<input type="text" value="Chairperson"/>
Member 2	<input type="text" value="Don"/>	<input type="text"/>	<input type="text" value="Morris"/>	<input type="text" value="Member"/>
Member 3	<input type="text" value="Kathy"/>	<input type="text"/>	<input type="text" value="Mandichack"/>	<input type="text" value="Secretary/Treasurer"/>
Member 4	<input type="text" value="Bob"/>	<input type="text"/>	<input type="text" value="Dunn"/>	<input type="text" value="Member"/>
Member 5	<input type="text" value="Scott"/>	<input type="text"/>	<input type="text" value="Bush"/>	<input type="text" value="Fire Chief"/>
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="Olga"/>	<input type="text"/>	<input type="text" value="Gilbert"/>	<input type="text" value="Fiscal Officer/Administration"/>	<input type="text" value="antelopevalleyfire@gmail.com"/>
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 Antelope 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 v

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	178,134					178,134
R02.	Voter-Approved Taxes						
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	2,532					2,532
R12.	Total Taxes and Assessments	180,666	0	0	0	0	180,666
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	4,208					4,208
R16.	Rents, Leases, Concessions, and Royalties	12,270					12,270
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	16,478	0	0	0	0	16,478
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal	793,505					793,505
R21.	Total Intergovernmental – Federal	793,505	0	0	0	0	793,505
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief	296					296
R25.	Timber Yield						
R26.	Other Intergovernmental – State	156,725					156,725
R27.	Total Intergovernmental – State	157,021	0	0	0	0	157,021
R28.	Intergovernmental – Other						
R29.	Charges for Current Services	29,617					29,617
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	141,055					141,055
R35.	Total Revenues	\$1,318,342	\$0	\$0	\$0	\$0	\$1,318,342
Expenditures							
R36.	Salaries and Wages	550,950					550,950
R37.	Employee Benefits						
R38.	Services and Supplies	261,477					261,477

R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	Debt Service						
R41.	Principal Payments on Long-Term Debt	40,457					40,457
R42.	Interest Payments on Long-Term Debt	14,818					14,818
R42.5	Lease Principal						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	55,275	0	0	0	0	55,275
R46.	Capital Outlay	10,477					10,477
R47.	Other Expenditures	382					382
R48.	Total Expenditures	\$878,561	\$0	\$0	\$0	\$0	\$878,561
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$439,781	\$0	\$0	\$0	\$0	\$439,781
	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	\$439,781	\$0	\$0	\$0	\$0	\$439,781
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$317,463	\$0	\$0	\$0	\$0	\$317,463
R68.	Adjustment						
R69.	Reason for Adjustment						
R70.	Fund Balances (Deficits), End of Fiscal Year	\$757,244	\$0	\$0	\$0	\$0	\$757,244

Special District of Antelope 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	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 1) (Record Completed)	Acquisition
R04. Nature of Revenue Pledged	Property Tax Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation
R07. Fund Type	Governmental
SD08. Activity	Fire Protection
R09. Year of Issue	2008
R10. Beginning Maturity Year	2008
R11. Ending Maturity Year	2047
R12. Principal Authorized	301,000
R13. Principal Issued to Date	301,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$217,774
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	20,500
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$197,274
R22. Principal Payable, Current Portion	3,675
R23. Principal Payable, Noncurrent Portion	\$193,599
R24. Interest Paid in Current Fiscal Year	9,598
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of Antelope 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								
Certificates of Participation								
Acquisition	2008	217,774	0	20,500	197,274	3,675	193,599	9,598
Total Governmental Debt:		\$217,774	\$0	\$20,500	\$197,274	\$3,675	\$193,599	\$9,598

Special District of Antelope Fire Protection District
Special Districts' Financial Transactions Report
Construction Financing
Federal and State

Go to Report: Detail Summary of Construction Financing

Reporting Year: 2021

R01.	Federal or State Financing	Federal Financing
R02.	Purpose of Debt (1 of 1) (Record Completed)	Fire Engine Purchase
R03.	Nature of Revenue Pledged	General Revenue
R04.	Debt Type	Notes
R05.	Fund Type	Governmental
SPD06.	Activity	Fire Protection
R07.	Contract Date	
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$210,700
R09.	Initial Repayment Obligation	
R10.	Adjustment to Repayment Obligation in Current Fiscal Year	
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12.	Maximum Repayment Obligation per Contract, End of Fiscal Year	\$210,700
R13.	Year of Issue	2017
R14.	Beginning Maturity Year	2018
R15.	Ending Maturity Year	2027
R16.	Principal Authorized	210,700
R17.	Principal Received to Date	210,700
R18.	Principal Expended to Date	
R19.	Principal Unspent	210,700
R20.	Principal Outstanding, Beginning of Fiscal Year	\$154,663
R21.	Adjustment to Principal in Current Fiscal Year	-10
R22.	Reason for Adjustment to Principal in Current Fiscal Year	Rounding
R23.	Principal Received in Current Fiscal Year	
R24.	Principal Paid in Current Fiscal Year	19,957
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$75,994
R26.	Principal Outstanding, End of Fiscal Year	\$134,696
R27.	Principal Outstanding, Current Portion	20,631
R28.	Principal Outstanding, Noncurrent Portion	\$114,065
R29.	Interest Paid in Current Fiscal Year	5,220
R30.	Principal Delinquent, End of Fiscal Year	
R31.	Interest Delinquent, End of Fiscal Year	

Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.

R32. Estimated Payment Schedule

Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service	
2022	20,631	4,546	25,177	Delete
2023	21,327	3,850	25,177	Delete
2024	22,047	3,130	25,177	Delete
2025	22,791	2,386	25,177	Delete
2026	23,561	1,616	25,177	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2027-2027	24,339	838	25,177	Delete

Add Year

Total Estimated Payments

\$134,696

\$16,366

\$151,062

Note:

(R22) Reason for Adjustment to Principal in Current Fiscal Year: Rounding

Special District of Antelope Fire Protection District
Special Districts' Financial Transactions Report
Detail Summary of Construction Financing

Back to Form: Construction Financing

Reporting Year: 2021

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Federal Financing								
Governmental								
Notes								
Fire Engine Purchase	2017	154,663	0	19,957	134,696	20,631	114,065	5,220
Total Governmental Debt:		\$154,663	\$0	\$19,957	\$134,696	\$20,631	\$114,065	\$5,220
State Financing								

Special District of Antelope 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	30,098		
R02. Other Long-Term Debt			
R03. Construction Financing	25,177		
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$55,275	\$0	\$0
R06. Debt Service	55,275		
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District of Antelope 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	759,252					759,252
R02. Investments						
R03. Accounts Receivable (net)	9,606					9,606
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$768,858	\$0	\$0	\$0	\$0	\$768,858
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$768,858	\$0	\$0	\$0	\$0	\$768,858
Liabilities						
R19. Accounts Payable	11,614					11,614
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	\$11,614	\$0	\$0	\$0	\$0	\$11,614
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$11,614	\$0	\$0	\$0	\$0	\$11,614
Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted	12,353					12,353
R35. Committed						
R36. Assigned						
R37. Unassigned	744,891					744,891
R38. Total Fund Balances (Deficits)	\$757,244	\$0	\$0	\$0	\$0	\$757,244
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$768,858	\$0	\$0	\$0	\$0	\$768,858

Special District of Antelope 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	80,607	
R02.	Buildings and Improvements	539,029	
R03.	Equipment	1,687,227	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-1,319,855	
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	\$987,008	
Deferred Outflows of Resources			
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$0	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$987,008	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		197,274
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		134,696
R32.	Construction Financing – State		
R33.	Lease Principal		
R34.	Net Pension Liability		0
R35.	Net OPEB Liability		
R36.	Other Noncurrent Liabilities 1		
R37.	Other Noncurrent Liabilities 2		

R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$331,970
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		\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$331,970

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

Reporting Year: 2021

R01. Appropriations Limit	641,846
R02. Total Annual Appropriations Subject to the Limit	173,095
R03. Revenues Received (Over) Under Appropriations Limit	\$468,751

Special District of Antelope Fire Protection District
Special Districts' Financial Transactions Report
Summary

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General	1,318,342			
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$1,318,342			
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				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$0	
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				
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$0	
R36.5 Total Revenues	\$1,318,342	\$0	\$0	\$1,318,342
Governmental Expenditures				
R37. General	878,561			

R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$878,561			
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				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$0	
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	\$878,561	\$0	\$0	\$878,561
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$439,781	\$0	\$0	\$439,781
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$317,463	\$0	\$0	\$317,463
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$757,244	\$0	\$0	\$757,244

Assets

R79.	Total Current Assets	768,858			768,858
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$768,858	\$0	\$0	\$768,858
Liabilities					
R82.	Total Current Liabilities	11,614			11,614
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$11,614	\$0	\$0	\$11,614
R85.	Total Fund Balance/Net Position (Deficit)	\$757,244	\$0	\$0	\$757,244

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

Fiscal Year: 2021

FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R11)Gen-OtherTaxesandAssessments	(Fire Protection) Mitigation fees not previously reported
RevenuesExpendituresChangesFundBalances	(R20)Gen-OtherIntergovernmentalFederal	(Fire Protection) COVID revenues here
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	(Fire Protection) Additional revenue in current year
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Fire Protection) Additional revenues
RevenuesExpendituresChangesFundBalances	(R35)Gen-TotalRevenues	(Fire Protection) See notes above
RevenuesExpendituresChangesFundBalances	(R36)Gen-SalariesandWages	(Fire Protection) Additional salaries for strike teams
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Fire Protection) Less capital outlay in current year
RevenuesExpendituresChangesFundBalances	(R47)Gen-OtherExpenditures	(Fire Protection) Small amount to balance ending equity
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	More available cash as a result of additional federal funding
BalanceSheetGovernmentalFunds	(R16)Gen-TotalAssets	See note above in cash
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	No pension

Total Footnote: 11
