

Special District of Crestline County Sanitation District (San Bernardino)
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2018

District Mailing Address

Street 1 24516 Lake Drive

☐ Has Address Changed?

Street 2 P.O. Box 3395

City Crestline

State CA

Zip 92325-3395

Email dgrantham@crestlinesanitation.com

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	Matthew		Philippe	Chairman
Member 2	Penny		Shubnell	Vice Chairman
Member 3	Ken		Nelsen	Secretary
Member 4	Sherri		Fairbanks	Director
Member 5	Jack		Winsten	Director
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Rick		Dever	District Manager	rdever@crestlinesanitation.com
Officials					

Report Prepared By

First Name	Kendra	M. I.	Last Name	Dockham
Telephone	(909) 307-2323	Email	kdockham@smcocpa.com	

Independent Auditor

Firm Name	Smith Marion & Co., LLP			
First Name	Kendra	M. I.	Last Name	Dockham
Telephone	(909) 307-2323			

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. ☐ Yes ☒ No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.

☐ BCU ☐ DPCU

3. Is financial data of this BCU included in the financial statements or Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?

☐ City ☐ County ☐ Special District

4. In which City, County, or Special District financial statements or CAFR is the financial data of this BCU included?

City name:

County
name:

Special
District
name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? ☐ Yes ☐ No

Special District of Crestline County Sanitation District (San Bernardino)
Special Districts Financial Transactions Report
Sewer Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2018**Operating Revenues**

R01.	Service Charges	2,961,067
R02.	Permit and Inspection Fees	30,867
R03.	Connection Fees	0
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	
R06.	Service Penalties	
R07.	Other Operating Revenues	208,715
R08.	Total Operating Revenues	\$3,200,649

Operating Expenses

R09.	Transmission	
R10.	Treatment and Disposal	
R11.	Taxes	
R12.	Personnel Services	
R13.	Contractual Services	
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	3,154,622
R16.	Depreciation and Amortization Expenses	527,406
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$3,682,028
R19.	Operating Income (Loss)	\$-481,379

Nonoperating Revenues

R20.	Investment Earnings	24,970
R21.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD22.	Current Secured and Unsecured (1%)	1,130,004
SD23.	Voter-Approved Taxes	
SD24.	Pass-through Property Taxes (ABX1 26)	
SD25.	Property Assessments	
SD26.	Special Assessments	
SD27.	Special Taxes	
SD28.	Prior-Year Taxes and Assessments	-3,864
SD29.	Penalties and Cost of Delinquent Taxes and Assessments	19,689
	Intergovernmental – Federal	
R30.	Aid for Construction	
R31.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R32.	Aid for Construction	

SD33.	Homeowners Property Tax Relief	10,662
SD34.	Timber Yield	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	12,750
R40.	Other Nonoperating Revenues	
R41.	Total Nonoperating Revenues	\$1,194,211
	Nonoperating Expenses	
R42.	Interest Expense	66,760
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	2,854
R45.	Total Nonoperating Expenses	\$69,614
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$643,218
	Capital Contributions	
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$0
R54.	Transfers In	
R55.	Transfers Out	
	Special and Extraordinary Items	
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	\$0
R56.	Change in Net Position	\$643,218
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$16,063,489
R58.	Adjustment	-131,038
R59.	Reason for Adjustment	GASB 75
R60.	Net Position (Deficit), End of Fiscal Year	\$16,575,669
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	9,422,028
R62.	Restricted	
R63.	Unrestricted	7,153,641
R64.	Total Net Position (Deficit)	\$16,575,669

Note:

(R59) Reason for Adjustment: GASB 75

Special District of Crestline County Sanitation District (San Bernardino)
Special Districts Financial Transactions Report
Solid Waste Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2018**Operating Revenues**

R01. Disposal Fees – Commercial

R02. Disposal Fees – Public

R03. Collection Fees – Residential

R04. Collection Fees – Commercial

R05. Other Operating Revenues

R06. **Total Operating Revenues****Operating Expenses****Disposal Expenses**

R07. Personnel Services

R08. Contractual Services

R09. Materials and Supplies

R10. Other Disposal Expenses (Abatements)

R11. **Total Disposal Expenses****Collection Expenses**

R12. Personnel Services

R13. Contractual Services

R14. Materials and Supplies

R15. Other Collection Expenses

R16. **Total Collection Expenses**

R17. General and Administrative Expenses

R18. Depreciation and Amortization Expenses

R19. Other Operating Expenses

R20. **Total Operating Expenses**R21. **Operating Income (Loss)****Nonoperating Revenues**

R22. Investment Earnings

R23. Rents, Leases, and Franchises

Taxes and Assessments

SD24. Current Secured and Unsecured (1%)

SD25. Voter-Approved Taxes

SD26. Pass-through Property Taxes (ABX1 26)

SD27. Property Assessments

SD28. Special Assessments

SD29. Special Taxes

SD30. Prior-Year Taxes and Assessments

SD31. Penalties and Cost of Delinquent Taxes and Assessments

Intergovernmental – Federal

R32.	Aid for Construction	
R33.	Other Intergovernmental -- Federal	
	Intergovernmental -- State	
R34.	Aid for Construction	
SD35.	Homeowners Property Tax Relief	
SD36.	Timber Yield	
R37.	In-Lieu Taxes	
R38.	Other Intergovernmental -- State	
R39.	Intergovernmental -- County	
R40.	Intergovernmental -- Other	
R41.	Gain on Disposal of Capital Assets	
R42.	Other Nonoperating Revenues	
R43.	Total Nonoperating Revenues	
	Nonoperating Expenses	
R44.	Interest Expense	
R45.	Loss on Disposal of Capital Assets	
R46.	Other Nonoperating Expenses	
R47.	Total Nonoperating Expenses	
R48.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	
	Capital Contributions	
R49.	Federal	
R50.	State	
R51.	County	
R52.	Other Government	
R53.	Other Capital Contributions	
R54.	Total Capital Contributions	
R55.	Transfers In	
R56.	Transfers Out	
	Special and Extraordinary Items	
R56.5	Special Item	
R56.6	Extraordinary Item	
R56.7	Total Special and Extraordinary Items	
R57.	Change in Net Position	
R58.	Net Position (Deficit), Beginning of Fiscal Year	
R59.	Adjustment	
R60.	Reason for Adjustment	
R61.	Net Position (Deficit), End of Fiscal Year	
	Net Position (Deficit)	
R62.	Net Investment in Capital Assets	
R63.	Restricted	
R64.	Unrestricted	

R65.	Total Net Position (Deficit)	
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Special District of Crestline County Sanitation District (San Bernardino)
 Special Districts Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2018

SD01. Districtwide or Improvement District/Zone	<div>Districtwide ▼</div>
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 1) (Record Completed)	<div>Pension obligation ▼</div>
R04. Nature of Revenue Pledged	<div>Operating Revenue ▼</div>
R05. Percent of Pledge	100%
R06. Debt Type	<div>Pension Obligation Bonds ▼</div>
R07. Fund Type	<div>Enterprise ▼</div>
SD08. Activity	<div>Sewer Enterprise ▼</div>
R09. Year of Issue	1995
R10. Beginning Maturity Year	2004
R11. Ending Maturity Year	2018
R12. Principal Authorized	1,799,583
R13. Principal Issued to Date	1,799,583
R14. Principal Unspent	1,799,583
R15. Principal Payable, Beginning of Fiscal Year	<div>\$352,346</div>
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	41,428
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	<div>\$310,918</div>
R22. Principal Payable, Current Portion	44,763
R23. Principal Payable, Noncurrent Portion	<div>\$266,155</div>
R24. Interest Paid in Current Fiscal Year	65,415
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of Crestline County Sanitation District (San Bernardino)
Special Districts Financial Transactions Report
Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

Fiscal Year: 2018

	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
Enterprise								
Pension Obligation								
Bonds								
Pension obligation	1995	352,346	0	41,428	310,918	44,763	266,155	65,415
Total Enterprise Debt:		\$352,346	\$0	\$41,428	\$310,918	\$44,763	\$266,155	\$65,415

Special District of Crestline County Sanitation District (San Bernardino)
Special Districts Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2018

R01. Purpose of Debt (1 of 1) (Record Completed)	Construction
R02. Nature of Revenue Pledged	Sewer Fees
R03. Debt Type	Loans
R04. Fund Type	Enterprise
SD05. Activity	Sewer Enterprise
R06. Year of Issue	1997
R07. Beginning Maturity Year	1997
R08. Ending Maturity Year	2018
R09. Principal Authorized	2,159,508
R10. Principal Received to Date	2,159,508
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$106,151
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	106,151
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$0
R19. Principal Outstanding, Current Portion	0
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	1,825
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Special District of Crestline County Sanitation District (San Bernardino)
 Special Districts Financial Transactions Report
 Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

Fiscal Year: 2018

	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
Enterprise								
Loans								
Construction	1997	106,151	0	106,151	0	0	0	1,825
Total Enterprise Debt:		\$106,151	\$0	\$106,151	\$0	\$0	\$0	\$1,825

Special District of Crestline County Sanitation District (San Bernardino)
Special Districts Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2018

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	8,281,925	
R02. Restricted		
R03. Accounts Receivable (net)	1,128,682	
R04. Taxes Receivable	51,424	
R05. Interest Receivable (net)	138	
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories	14,449	
R09. Prepaid Items	37,327	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$9,513,945	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	226,124	
R17. Buildings and Improvements	28,361,812	
R18. Equipment	1,973,546	
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable	16,925	
R20. Construction in Progress	295,441	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-21,451,821	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$9,422,027	\$0
R27. Total Assets	\$18,935,972	\$0
Deferred Outflows of Resources		
R28. Related to Pensions	1,083,179	

R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$1,083,179	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$20,019,151	\$0

Liabilities**Current Liabilities**

R32.	Accounts Payable	198,392	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	0	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	43,108	
R38.	Accrued Compensated Absences	15,102	
R39.	Long-Term Debt, Due Within One Year	44,763	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	124,239	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$425,604	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	60,406	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds	266,155	
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	2,023,707	
R57.	Net OPEB Liability	286,524	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$2,636,792	\$0
R61.	Total Liabilities	\$3,062,396	\$0

Deferred Inflows of Resources

R62.	Related to Pensions	381,086	
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		

R63. Other Deferred Inflows of Resources

R64. **Total Deferred Inflows of Resources**

\$381,086	\$0
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R65. **Total Liabilities and Deferred Inflows of Resources**

\$3,443,482	\$0
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R66. **Total Net Position (Deficit)**

\$16,575,669	\$0
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Net Position (Deficit)

R67. Net Investment in Capital Assets

9,422,028	
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R68. Restricted

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R69. Unrestricted

7,153,641	
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R70. **Total Net Position (Deficit)**

\$16,575,669	\$0
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R71. **Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)**

\$20,019,151	\$0
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Special District of Crestline County Sanitation District (San Bernardino)
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2018

R01. Appropriations Limit	5,833,767
R02. Total Annual Appropriations Subject to the Limit	1,126,140
R03. Revenues Received (Over) Under Appropriations Limit	\$4,707,627

Special District of Crestline County Sanitation District (San Bernardino)
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2018		<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R03)ConnectionFees	No connection fees in the current year
SewerEnterpriseFund	(R07)OtherOperatingRevenues	State reimbursement for operation of cleghorn site and pilot rock camp
SewerEnterpriseFund	(R20)InvestmentEarnings	Investment earnings were improved in the current year
SewerEnterpriseFund	(R39)GainonDisposalofCapitalAssets	Disposal of asset in current year different from prior year
SewerEnterpriseFund	(R44)OtherNonoperatingExpenses	Change in current year
SewerEnterpriseFund	(SD28)PriorYearTaxesandAssessments	Write off of prior year amounts
SewerEnterpriseFund	(SD29)PenaltiesandCostofDelinquentTaxesandAssessments	Increased collection on delinquent payments and penalties
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(1_Construction) Loan was paid in full at year end
ProprietaryFunds	(R05)Entpr-InterestReceivable(net)	Decrease in interest revenue
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	PY CIP capitalized CY CIP in process
ProprietaryFunds	(R32)Entpr-AccountsPayable	Increase in amounts payable from CIP
ProprietaryFunds	(R34)Entpr-InterestPayable	Pay off of loan achieved in current year
ProprietaryFunds	(R37)Entpr-DepositsandAdvances	Prepaid sewer fees
ProprietaryFunds	(R38)Entpr-AccruedCompensatedAbsences	Increase in staff
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities 1	Accred payroll costs and retirement payment at year end
ProprietaryFunds	(R45)Entpr-CompensatedAbsencesNetofCurrentPortion	Change in staff amount
ProprietaryFunds	(R57)Entpr-NetOPEB Liability	Change in actuarial amount

Total Footnote: 17

Special District of Crestline County Sanitation District (San Bernardino)
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2018			<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES	
SewerEnterpriseFund	(R03)ConnectionFees	No connection fees in the current year	
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SewerEnterpriseFund	(R44)OtherNonoperatingExpenses	Change in current year	
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ProprietaryFunds	(R20)Entpr-ConstructionInProgress	PY CIP capitalized CY CIP in process	
ProprietaryFunds	(R32)Entpr-AccountsPayable	Increase in amounts payable from CIP	
ProprietaryFunds	(R34)Entpr-InterestPayable	Pay off of loan achieved in current year	
ProprietaryFunds	(R37)Entpr-DepositsandAdvances	Prepaid sewer fees	
ProprietaryFunds	(R38)Entpr-AccruedCompensatedAbsences	Increase in staff	
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Accred payroll costs and retirement payment at year end	
ProprietaryFunds	(R45)Entpr-CompensatedAbsencesNetofCurrentPortion	Change in staff amount	
ProprietaryFunds	(R57)Entpr-NetOPEBLiability	Change in actuarial amount	

Total Footnote: 17