

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

Fiscal Year: 2017

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="Matthew"/>	<input type="text"/>	<input type="text" value="Philippe"/>	<input type="text" value="Chairman"/>
Member 2	<input type="text" value="Penny"/>	<input type="text"/>	<input type="text" value="Shubnell"/>	<input type="text" value="Vice Chairman"/>
Member 3	<input type="text" value="Ken"/>	<input type="text"/>	<input type="text" value="Nelsen"/>	<input type="text" value="Secretary"/>
Member 4	<input type="text" value="Sherri"/>	<input type="text"/>	<input type="text" value="Fairbanks"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Jack"/>	<input type="text"/>	<input type="text" value="Winsten"/>	<input type="text" value="Director"/>
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="Rick"/>	<input type="text"/>	<input type="text" value="Dever"/>	<input type="text" value="District Manager"/>	<input type="text"/>
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 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: 2017**Operating Revenues**

R01. Service Charges	2,765,088
R02. Permit and Inspection Fees	30,040
R03. Connection Fees	3,741
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	101,697
R08. Total Operating Revenues	\$2,900,566

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	3,235,461
R16. Depreciation and Amortization Expenses	575,906
R17. Other Operating Expenses	
R18. Total Operating Expenses	\$3,811,367
R19. Operating Income (Loss)	\$-910,801

Nonoperating Revenues

R20. Investment Earnings	-15,574
R21. Rents, Leases, and Franchises	
Taxes and Assessments	
SD22. Current Secured and Unsecured (1%)	1,081,200
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	7,256
SD29. Penalties and Cost of Delinquent Taxes and Assessments	

		16,328
	Intergovernmental – Federal	
R30.	Aid for Construction	
R31.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R32.	Aid for Construction	
SD33.	Homeowners Property Tax Relief	11,299
SD34.	Timber Yield	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	6,372
R40.	Other Nonoperating Revenues	
R41.	Total Nonoperating Revenues	\$1,106,881
	Nonoperating Expenses	
R42.	Interest Expense	73,528
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	2,699
R45.	Total Nonoperating Expenses	\$76,227
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$119,853
	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	
R56.	Change in Net Position	\$119,853

R57. **Net Position (Deficit), Beginning of Fiscal Year**

\$15,943,636

R58. **Adjustment**

R59. Reason for Adjustment

R60. **Net Position (Deficit), End of Fiscal Year**

\$16,063,489

Net Position (Deficit)

R61. Net Investment in Capital Assets

9,014,711

R62. Restricted

R63. Unrestricted

7,048,778

R64. **Total Net Position (Deficit)**

\$16,063,489

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: 2017

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 1) (Record Completed)	<input type="text" value="Pension obligation"/>
R04. Nature of Revenue Pledged	<input type="text" value="Operating Revenue"/>
R05. Percent of Pledge	<input type="text" value="100%"/>
R06. Debt Type	<input type="text" value="Pension Obligation Bonds"/>
R07. Fund Type	<input type="text" value="Enterprise"/>
SD08. Activity	<input type="text" value="Sewer Enterprise"/>
R09. Year of Issue	<input type="text" value="1995"/>
R10. Beginning Maturity Year	<input type="text" value="2004"/>
R11. Ending Maturity Year	<input type="text" value="2018"/>
R12. Principal Authorized	<input type="text" value="1,799,583"/>
R13. Principal Issued to Date	<input type="text" value="1,799,583"/>
R14. Principal Unspent	<input type="text" value="1,799,583"/>
R15. Principal Payable, Beginning of Fiscal Year	<input type="text" value="390,464"/>
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="38,118"/>
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	<input type="text" value="\$352,346"/>
R22. Principal Payable, Current Portion	<input type="text" value="41,428"/>
R23. Principal Payable, Noncurrent Portion	<input type="text" value="\$310,918"/>
R24. Interest Paid in Current Fiscal Year	<input type="text" value="69,910"/>
R25. Principal Delinquent, End of Fiscal Year	<input type="text"/>
R26. Interest Delinquent, End of Fiscal Year	<input type="text"/>
R27. Amount Held in Reserve	<input type="text"/>

Special District of Crestline County Sanitation District (San Bernardino)
Special Districts Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2017

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			69,910
R02. Other Long-Term Debt			3,618
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$73,528
R06. Debt Service			73,528
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

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

Fiscal Year: 2017

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	7,924,885	
R02.	Restricted		
R03.	Accounts Receivable (net)	1,014,382	
R04.	Taxes Receivable	46,266	
R05.	Interest Receivable (net)	383	
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories	14,449	
R09.	Prepaid Items	33,313	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$9,033,678	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	213,308	
R17.	Buildings and Improvements	27,817,307	
R18.	Equipment	1,844,830	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable	16,925	
R20.	Construction in Progress	200,488	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-20,971,997	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$9,120,861	\$0
R27.	Total Assets	\$18,154,539	\$0

Deferred Outflows of Resources

R28.	Related to Pensions	1,169,206	
R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$1,169,206	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$19,323,745	\$0

Liabilities**Current Liabilities**

R32.	Accounts Payable	49,632	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	480	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences	11,390	
R39.	Long-Term Debt, Due Within One Year	147,579	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	83,438	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$292,519	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	45,560	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds	310,918	
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	2,084,814	
R57.	Net OPEB Liability	134,265	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$2,575,557	\$0
R61.	Total Liabilities		

		\$2,868,076	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	392,180	
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$392,180	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$3,260,256	\$0
R66.	Total Net Position (Deficit)	\$16,063,489	\$0
Net Position (Deficit)			
R67.	Net Investment in Capital Assets	9,014,711	
R68.	Restricted		
R69.	Unrestricted	7,048,778	
R70.	Total Net Position (Deficit)	\$16,063,489	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$19,323,745	\$0

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

Fiscal Year: 2017

R01. Appropriations Limit	5,561,647
R02. Total Annual Appropriations Subject to the Limit	1,088,456
R03. Revenues Received (Over) Under Appropriations Limit	\$4,473,191