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

	F	scal	Year:	2017
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District Ma	iling Address			30 Magnitude in the section of the s	ann ar annuar agus agus tagh dalahan makan ka dalahan kalahan ka dalahan ka dalah da dalah da Managalahan ka dalah ka maka dalah ka maka dalah ka
Street 1	24516 Lake Drive Has Address Changed?				
Street 2	P.O. Box 3395				Series Shangou.
City	Crestline	S	tate CA Zip 9	2325-3395	
Email	dgrantham@crestlinesa	nitation.com	***************************************		
B9		The state of the s	ener eksterje _{re} al tappinkests maar paratase kommentes pringsprinsprinsprinsprinsprinsprins	Public on State 15 and includes an an include the street space on State Section (in their community) of the state (included)	
- Members o	f the Governing Body—	MENT AND REMOVED AND AN ENGAGE AND AND AND AND AN AN AND AND AND AND A	the transmission of the state o		
Member 1	First Name Matthew	M. I.	Last Name Philippe	Title	
Member 2	Penny		t was to be a control of	Chairman	
Member 3	Ken		Shubnell	Vice Chairman	
Member 4	Sherri		Nelsen	Secretary	estates per ¹
Member 5	Jack	<u> </u>	Fairbanks	Director	AMPRILL 10.0.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4
Member	Jack		Winsten	Director	
- District Fisc	cal Officers	ing France and Adignitis billionally a server first in asymmetric phase filescen	The state of the s		
Fi	rst Name	M. I. La	ast Name	Title	Email
Official 1	ick		ever	District Manager	
Officials					
Report Prep	pared By				The transference of the first form the state of the state
First Name	Kendra	M 1	Last Name In		
Telephone	Less Name DOCKNAM				
Telephone (909) 307-2323 Email kdockham@smcocpa.com					
Independen	t Auditor	na (an antana may pamp na mgan na paga kata antana an an an an an	and the real physical physical states and the second desired the state of the second states and the second states are se	A Charles and the property of the Contract of	
Firm Name	Smith Marion & Co., LLP			The state of the s	
First Name	David	M. I.	Last Name Ma	arion	
Telephone	(909) 307-2323				
					THE REAL PLANTS AND THE STATE OF THE STATE O
1. Is this dist	rict a component unit of a	City, County, or	Special District (Choo	se one)? If "Yes", answer question	2. ⊕ Yes ⊕ No
					\$ 163 \$ 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					
2 le financi-i	I data of this DOLLS				
3. Is financial District (Choo	i uata of this BCU included ose one)?	in the financial	statements or Compr	ehensive Annual Financial Report	(CAFR) of a City, County, or Special
City County Special District					
Only County Special District					

1/11/2019	General Information 2017 Crestline County Sanitation District (San Bernardino) - LGRS Online
4. In which Ci	ty, 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

Fiscal Year: 2017

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

	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	101 607
R08.	Total Operating Revenues	101,697
	Operating Expenses	\$2,900,566
R09.	Transmission	
R10.	Treatment and Disposal	
R11.	Taxes	
R12.	Personnel Services	
R13.	Contractual Services	J
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	2.025.404
R16.	Depreciation and Amortization Expenses	3,235,461
R17.	Other Operating Expenses	575,906
R18.	Total Operating Expenses	\$2,944,267
R19.	Operating Income (Loss)	\$3,811,367
		3-910,801
R20.	Nonoperating Revenues	
	Investment Earnings	-15,574
R21.	Rents, Leases, and Franchises	
SD33	Taxes and Assessments	
	Current Secured and Unsecured (1%)	1,081,200
	Voter-Approved Taxes	
	Pass-through Property Taxes (ABX1 26)	
	Property Assessments	
	Special Assessments	
	Special Taxes	
SD28.	Prior-Year Taxes and Assessments	7,256
	No.	

		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	11,100,001
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	Access to the property of the property of the Anna Company
	and Extraordinary Items	\$119,853
R47.	Capital Contributions Federal	
R48.	State	
R49.		i for Netherland attends concensioners
R50.	Connection Fees (Capital)	
	County	
R51.	Other Government	Methode of Marin (as graceara)
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$0
R54.	Transfers In	
R55.	Transfers Out	
	Special and Extraordinary Items	
	Special Item	
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	
R56.	Change in Net Position	\$119,853

1/11/2019	Sewer Enterprise Fund 2017 Crestline County Sanitation District (San Bernardino) - LGRS Online		
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

Fisca	l Year: 2017		
SD01	. Districtwide or Improvement District/Zone	Districtwide •	
SD02	Improvement District/Zone (if applicable)		
R03.	Purpose of Debt (1 of 1) (Record Completed)	Pension obligation	▼
R04.	Nature of Revenue Pledged	Operating Revenue	
R05.	Percent of Pledge	100%	
R06.	Debt Type	Pension Obligation Bonds	v
R07.	Fund Type	Enterprise	v
SD08.	Activity	Sewer Enterprise	▼
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	390,464	
R16.	Adjustment to Principal in Current Fiscal Year		
R17.	Reason for Adjustment to Principal in Current Fiscal Year		deisternissen men services
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	38,118	
R19.5	Bond Discount/Premium Amortized in Current Fiscal Year		
R20.	Principal Defeased in Current Fiscal Year		
R21.	Principal Payable, End of Fiscal Year	\$352,346	
R22.	Principal Payable, Current Portion	41,428	
R23.	Principal Payable, Noncurrent Portion	\$310,918	
R24.	Interest Paid in Current Fiscal Year	69,910	
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 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

	Access	Enterprise	Internal Service
	Assets		
	Current Assets Cash and Investments		
R01.	Unrestricted	Famous and the second s	
R02.	Restricted	7,924,885	50 SO B 65 AS
R03.	Accounts Receivable (net)	Service of the servic	
R04.	Taxes Receivable	1,014,382	
		46,266	
R05.	Interest Receivable (net)	383	es s a
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	\$
ı	Noncurrent Assets	f man day to the second of the	teres a result in the same of
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	50 000 NO 000 W
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	20 074 007	0. 1.10 d. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1.
R23.5	Net Pension Asset	-20,971,997	
200.0			
(Z3.b	Net OPEB Asset		
	Net OPEB Asset Other Noncurrent Assets 1	· · · · · · · · · · · · · · · · · · ·	
R24.	Other Noncurrent Assets 1		
R23.6 R24. R25. R26.		\$9,120,861	

Deferred Outflows of Resources

L	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
L	iabilities		Ψ.
c	Current Liabilities		
R32.	Accounts Payable	49,632	
R33.	Contracts and Retainage Payable		1
R34.	Interest Payable	480	
R35.	Due to Other Funds		to the season and the season and
R36.	Due to Other Governments		
R37.	Deposits and Advances	40 000 00 00 00 00 00 00 00 00 00 00 00	
R38.	Accrued Compensated Absences	11,390	
R39.	Long-Term Debt, Due Within One Year	147,579	
R40.	Other Long-Term Liabilities, Due Within One Year] [47,579]	0.
R41.	Other Current Liabilities 1	02.420	
R42.	Other Current Liabilities 2	83,438	The state of the second
R43.	Total Current Liabilities	2000 742	Service of the state of the sta
N	oncurrent Liabilities	\$292,519	\$0
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	45,560	
R46.	General Obligation Bonds	43,300	2
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	310,918	
R51.	Notes (Other Long-Term Debt)	<u> </u>	
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal	Location and the second	
R54.	Construction Financing – State		
R55.	Lease Principal		MI KIMIMITAN SAMORINA A
R56.	Net Pension Liability		
R57.	Net OPEB Liability	2,084,814	
R58.	Other Noncurrent Liabilities 1	134,265	
R59.			
R60.	Other Noncurrent Liabilities 2		
	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