

Crestline County Sanitation District (San Bernardino)

Special Districts Financial Transactions Report

General Information

Fiscal Year 2016

Mailing Address

Street 1 24516 Lake Drive ☐ Is Address Changed?
Street 2
City Crestline State CA Zip 92325-
Email mpattison@crestlinesanitation.com

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	Matthew		Philippe	Chairman
Member	Penny		Shubnell	Vice Chairman
Member	Ken		Nelsen	Secretary
Member	Sherri		Fairbanks	Board Member
Member	Jack		Winsten	Board Member
Member				
Member				
Member				
Member				

Other Officials

First Name	Middle Initial	Last Name	Title
Mark		Pattison	Manager

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
Kendra	A	Dockham	(909) 856-6600

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
David	B	Marion	(909) 856-6600

Crestline County Sanitation District (San Bernardino)
Special Districts Financial Transactions Report - Waste Disposal Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 2016

Operating Revenues

Service Charges	2,554,929
Permit and Inspection Fees	29,671
Connection Fees	14,964
Standby and Availability Charges	
Service Type Assessments	
Other Services	115,176
Sales	
Total Operating Revenues	\$2,714,740

Operating Expenses

Sewage Collection	
Sewage Treatment	
Sewage Disposal	
Solid Waste Disposal	
Administration and General	3,091,434
Depreciation and Amortization	565,237
Other Operating Expenses	
Total Operating Expenses	\$3,656,671
Operating Income (Loss)	(\$941,931)

Non-Operating Revenues

Interest Income	141,788
Rents, Leases and Franchises	
Taxes and Assessments	
Current Secured and UnSecured (1%)	1,028,966
Voter Approved Taxes	
Property Assessments	
Special Assessments	
Prior Year Taxes and Assessments	6,192
Penalties and Cost on Delinquent Taxes and Assessments	20,118

Federal

Aid for Construction	
Other Federal	

State

Aid for Construction	
State Water Project	
Homeowners Property Tax Relief	10,582
Timber Yield	

Crestline County Sanitation District (San Bernardino)
Special Districts Financial Transactions Report - Waste Disposal Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year	2016	
State Other and In-Lieu Taxes		
Other Governmental Agencies		
Redevelopment Pass-Through		
Other		
Other Non-Operating Revenues		
Total Non-Operating Revenues		\$1,207,646
Non-Operating Expenses		
Interest on Long-Term Debt		80,386
Other Interest		
Other Non-Operating Expenses		2,787
Total Non-Operating Expenses		\$83,173
Non-Operating Income (Loss)		\$1,124,473
Income (Loss) Before Operating Transfers		\$182,542
Operating Transfers In (Intra-District)		
Operating Transfers Out (Intra-District)		
Net Income (Loss)		\$182,542
Fund Equity, Beginning of Period		\$17,651,628
Contributed Capital		
Federal		
State		
Other Governmental Agencies		
Non-Governmental Agencies		
Prior Period Adjustments		-1,890,533
Residual Equity Transfers		
Other		
Fund Equity, End of Period		\$15,943,637

Crestline County Sanitation District (San Bernardino)

**Special Districts Financial Transactions Report
Consolidation of Fund Equities and Transfers**

Consolidation of Fund Equities and Transfers

Fiscal Year 2016

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$0	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$15,943,637
Water				\$0
Total Ending Fund Equities	\$0	\$0	\$0	\$15,943,637

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	\$0	\$0	
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	\$0	\$0	\$0

Crestline County Sanitation District (San Bernardino)

Special Districts Financial Transactions Report

Appropriations Limit Information

Appropriations Limit Information

Fiscal Year 2016

Appropriations Limit

5,229,572

Total Annual Appropriations Subject to the Limit

Revenues received (Exceed) Under Appropriation Limit

\$5,229,572

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

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

Fiscal Year	2016
District-wide or Improvement District/Zone	Improvement District/Zone
Improvement/Zone (If Applicable)	
Type of Debt	Other Long-Term Indebtedness
Activity	Waste Disposal Enterprise
Purpose of Issue	Loans Payable
Nature of Revenue Pledged	Operating Revenue
Percent of Pledge	100.00
Year of Authorization	1996
Principal Amount Authorized	1,799,583
Principal Amount Issued	1,799,583
Beginning Maturity Date	1999
Ending Maturity Date	2018
Principal Amount Unmatured, Beginning of Fiscal Year	\$313,102
Adjustments - Increase (Decrease)	
Principal Amount Issued During Fiscal Year	
Principal Amount Matured During Fiscal Year	102,594
Principal Amount Defeased During Fiscal Year	
Principal Amount Unmatured, End of Fiscal Year	\$210,508
Principal Amount in Default, End of Fiscal Year	
Interest in Default, End of Fiscal Year	
Amount Held in Bond Reserve	

Crestline County Sanitation District (San Bernardino)

Special Districts Financial Transactions Report - Consolidated Balance Sheet

Fiscal Year 2016

	Assets						Total Memorandum Only
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	
Assets							
Cash and Cash Equivalents				412,623			\$412,623
Taxes Receivable				415,330			\$415,330
Interest Receivable				13,519			\$13,519
Accounts Receivable				519,547			\$519,547
Loans, Notes, and Contracts Receivable							\$0
Due from Other Funds							\$0
Inventory of Materials and Supplies				14,449			\$14,449
Other Current Assets				26,059			\$26,059
Lease Payments Receivable							
Unearned Finance Charges							
Investments				7,605,398			\$7,605,398
Restricted Assets							
Deferred Charges				689,227			\$689,227
Unamortized Discount on Long-Term Debt							
Other Assets							\$0
Fixed Assets							
Land				213,308			\$213,308
Buildings and Improvements				27,618,660			\$27,618,660
Equipment				1,806,473			\$1,806,473
Construction in Progress				7,794			\$7,794
Total Fixed Assets				\$29,646,235	\$0		\$29,646,235
Accumulated Depreciation				20,441,461			\$20,441,461
Net Fixed Assets				\$9,204,774	\$0		\$9,204,774
Other Debts							
Amount Available in Debt Service Funds							
Amount to be Provided							
Total Assets	\$0	\$0	\$0	\$18,900,926	\$0	\$0	\$18,900,926

Crestline County Sanitation District (San Bernardino) Special Districts Financial Transactions Report - Consolidated Balance Sheet

Fiscal Year 2016

Liabilities and Equity

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity							
Accounts/Warrants Payable				63,063			\$63,063
Loans and Notes Payable							\$0
Interest Payable - Matured/Accrued				952			\$952
Other Current Liabilities				118,177			\$118,177
Compensated Absences Payable				74,345			\$74,345
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				210,508			\$210,508
Unamortized Premium on Long-Term Debt							
Advances for Construction							
Deferred Revenue				451,813			\$451,813
All Other Non-Current Liabilities				2,038,431			\$2,038,431
Total Liabilities	\$0	\$0	\$0	\$2,957,289		\$0	\$2,957,289
Fund Equity							
Contributed Capital							
Invested in General Fixed Assets							
Retained Earnings							
Reserved							
Unreserved				15,943,637			\$15,943,637
Fund Balances							
Reserved							\$0
Unreserved Designated							\$0
Unreserved Undesignated							\$0
Total Fund Equity	\$0	\$0	\$0	\$15,943,637			\$15,943,637
Total Liabilities and Fund Equity	\$0	\$0	\$0	\$18,900,926		\$0	\$18,900,926