

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

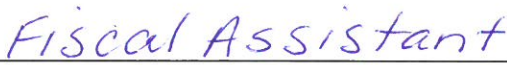
Special District of Crestline County Sanitation District (San Bernardino)


Reporting Year: **2020**ID Number: **12313604600****Certification:**

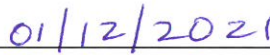
I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer


Signature


Title


Name (Please Print)


Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/8/2021 8:33:44 AM

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

Fiscal Year: 2020**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" value="rdever@crestlinesanitation.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 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: 2020**Operating Revenues**

| | |
|---------------------------------------|--------------------|
| R01. Service Charges | 3,327,198 |
| R02. Permit and Inspection Fees | 33,683 |
| R03. Connection Fees | 9,482 |
| R04. Standby and Availability Charges | |
| R05. Service-Type Assessments | |
| R06. Service Penalties | |
| R07. Other Operating Revenues | 171,773 |
| R08. Total Operating Revenues | \$3,542,136 |

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 | 3,788,063 |
| R16. Depreciation and Amortization Expenses | 575,853 |
| R17. Other Operating Expenses | |
| R18. Total Operating Expenses | \$4,363,916 |
| R19. Operating Income (Loss) | \$-821,780 |

Nonoperating Revenues

| | |
|--|-----------|
| R20. Investment Earnings | 274,578 |
| R21. Rents, Leases, and Franchises | |
| Taxes and Assessments | |
| SD22. Current Secured and Unsecured (1%) | 1,236,872 |
| SD23. Voter-Approved Taxes | |
| SD24. Pass-through Property Taxes (ABX1 26) | |
| SD25. Property Assessments | |
| SD26. Special Assessments | 23,088 |
| SD27. Special Taxes | |
| SD28. Prior-Year Taxes and Assessments | 10,524 |
| SD29. Penalties and Cost of Delinquent Taxes and Assessments | |
| Intergovernmental – Federal | |
| R30. Aid for Construction | |
| R31. Other Intergovernmental – Federal | |
| Intergovernmental – State | |
| R32. Aid for Construction | |
| SD33. Homeowners Property Tax Relief | 10,206 |
| SD34. Timber Yield | |

| | | |
|------|------------------------------------|--------------------|
| R35. | In-Lieu Taxes | |
| R36. | Other Intergovernmental – State | |
| R37. | Intergovernmental – County | |
| R38. | Intergovernmental – Other | |
| R39. | Gain on Disposal of Capital Assets | |
| R40. | Other Nonoperating Revenues | 910 |
| R41. | Total Nonoperating Revenues | \$1,556,178 |

Nonoperating Expenses

| | | |
|------|---|------------------|
| R42. | Interest Expense | 79,145 |
| R43. | Loss on Disposal of Capital Assets | |
| R44. | Other Nonoperating Expenses | 1,173 |
| R45. | Total Nonoperating Expenses | \$80,318 |
| R46. | Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items | \$654,080 |

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 | \$654,080 |
| R57. | Net Position (Deficit), Beginning of Fiscal Year | \$17,543,698 |
| R58. | Adjustment | |
| R59. | Reason for Adjustment | |
| R60. | Net Position (Deficit), End of Fiscal Year | \$18,197,778 |

Net Position (Deficit)

| | | |
|------|-------------------------------------|---------------------|
| R61. | Net Investment in Capital Assets | 9,757,194 |
| R62. | Restricted | |
| R63. | Unrestricted | 8,440,584 |
| R64. | Total Net Position (Deficit) | \$18,197,778 |

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: 2020**Operating Revenues**

| | | |
|------|---------------------------------|----------------------|
| R01. | Disposal Fees – Commercial | <input type="text"/> |
| R02. | Disposal Fees – Public | <input type="text"/> |
| R03. | Collection Fees – Residential | <input type="text"/> |
| R04. | Collection Fees – Commercial | <input type="text"/> |
| R05. | Other Operating Revenues | <input type="text"/> |
| R06. | Total Operating Revenues | <input type="text"/> |

Operating Expenses

Disposal Expenses

| | | |
|------|--------------------------------------|----------------------|
| R07. | Personnel Services | <input type="text"/> |
| R08. | Contractual Services | <input type="text"/> |
| R09. | Materials and Supplies | <input type="text"/> |
| R10. | Other Disposal Expenses (Abatements) | <input type="text"/> |
| R11. | Total Disposal Expenses | <input type="text"/> |

Collection Expenses

| | | |
|------|--|----------------------|
| R12. | Personnel Services | <input type="text"/> |
| R13. | Contractual Services | <input type="text"/> |
| R14. | Materials and Supplies | <input type="text"/> |
| R15. | Other Collection Expenses | <input type="text"/> |
| R16. | Total Collection Expenses | <input type="text"/> |
| R17. | General and Administrative Expenses | <input type="text"/> |
| R18. | Depreciation and Amortization Expenses | <input type="text"/> |
| R19. | Other Operating Expenses | <input type="text"/> |
| R20. | Total Operating Expenses | <input type="text"/> |
| R21. | Operating Income (Loss) | <input type="text"/> |

Nonoperating Revenues

| | | |
|-----------------------------|--|----------------------|
| R22. | Investment Earnings | <input type="text"/> |
| R23. | Rents, Leases, and Franchises | <input type="text"/> |
| Taxes and Assessments | | |
| SD24. | Current Secured and Unsecured (1%) | <input type="text"/> |
| SD25. | Voter-Approved Taxes | <input type="text"/> |
| SD26. | Pass-through Property Taxes (ABX1 26) | <input type="text"/> |
| SD27. | Property Assessments | <input type="text"/> |
| SD28. | Special Assessments | <input type="text"/> |
| SD29. | Special Taxes | <input type="text"/> |
| SD30. | Prior-Year Taxes and Assessments | <input type="text"/> |
| SD31. | Penalties and Cost of Delinquent Taxes and Assessments | <input type="text"/> |
| Intergovernmental – Federal | | |
| R32. | Aid for Construction | <input type="text"/> |
| R33. | Other Intergovernmental – Federal | <input type="text"/> |

Intergovernmental – State

| | | |
|-------|------------------------------------|----------------------|
| R34. | Aid for Construction | <input type="text"/> |
| SD35. | Homeowners Property Tax Relief | <input type="text"/> |
| SD36. | Timber Yield | <input type="text"/> |
| R37. | In-Lieu Taxes | <input type="text"/> |
| R38. | Other Intergovernmental – State | <input type="text"/> |
| R39. | Intergovernmental – County | <input type="text"/> |
| R40. | Intergovernmental – Other | <input type="text"/> |
| R41. | Gain on Disposal of Capital Assets | <input type="text"/> |
| R42. | Other Nonoperating Revenues | <input type="text"/> |
| R43. | Total Nonoperating Revenues | <input type="text"/> |

Nonoperating Expenses

| | | |
|------|---|----------------------|
| R44. | Interest Expense | <input type="text"/> |
| R45. | Loss on Disposal of Capital Assets | <input type="text"/> |
| R46. | Other Nonoperating Expenses | <input type="text"/> |
| R47. | Total Nonoperating Expenses | <input type="text"/> |
| R48. | Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items | <input type="text"/> |

Capital Contributions

| | | |
|------|------------------------------------|----------------------|
| R49. | Federal | <input type="text"/> |
| R50. | State | <input type="text"/> |
| R51. | County | <input type="text"/> |
| R52. | Other Government | <input type="text"/> |
| R53. | Other Capital Contributions | <input type="text"/> |
| R54. | Total Capital Contributions | <input type="text"/> |
| R55. | Transfers In | <input type="text"/> |
| R56. | Transfers Out | <input type="text"/> |

Special and Extraordinary Items

| | | |
|-------|---|----------------------|
| R56.5 | Special Item | <input type="text"/> |
| R56.6 | Extraordinary Item | <input type="text"/> |
| R56.7 | Total Special and Extraordinary Items | <input type="text"/> |
| R57. | Change in Net Position | <input type="text"/> |
| R58. | Net Position (Deficit), Beginning of Fiscal Year | <input type="text"/> |
| R59. | Adjustment | <input type="text"/> |
| R60. | Reason for Adjustment | <input type="text"/> |
| R61. | Net Position (Deficit), End of Fiscal Year | <input type="text"/> |

Net Position (Deficit)

| | | |
|------|-------------------------------------|----------------------|
| R62. | Net Investment in Capital Assets | <input type="text"/> |
| R63. | Restricted | <input type="text"/> |
| R64. | Unrestricted | <input type="text"/> |
| R65. | Total Net Position (Deficit) | <input type="text"/> |

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: 2020

| | |
|--|---|
| 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="2024"/> |
| 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="\$266,155"/> |
| 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="48,603"/> |
| 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="\$217,552"/> |
| R22. Principal Payable, Current Portion | <input type="text" value="52,850"/> |
| R23. Principal Payable, Noncurrent Portion | <input type="text" value="\$164,702"/> |
| R24. Interest Paid in Current Fiscal Year | <input type="text" value="77,170"/> |
| 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
Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

Fiscal Year: 2020

| | 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 | 266,155 | 0 | 48,603 | 217,552 | 52,850 | 164,702 | 77,170 |
| Total Enterprise Debt: | | \$266,155 | \$0 | \$48,603 | \$217,552 | \$52,850 | \$164,702 | \$77,170 |

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: 2020

| | |
|--|--------------------|
| R01. Purpose of Debt (1 of 1) (Record Completed) | Building ▼ |
| R02. Nature of Revenue Pledged | Operating Revenue |
| R03. Debt Type | Other ▼ |
| R04. Fund Type | Enterprise ▼ |
| SD05. Activity | Sewer Enterprise ▼ |
| R06. Year of Issue | 2018 |
| R07. Beginning Maturity Year | 2018 |
| R08. Ending Maturity Year | 2024 |
| R09. Principal Authorized | 44,600 |
| R10. Principal Received to Date | 44,600 |
| R11. Principal Unspent | |
| R12. Principal Outstanding, Beginning of Fiscal Year | \$39,718 |
| 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 | 6,727 |
| R17. Principal Refinanced in Current Fiscal Year | |
| R18. Principal Outstanding, End of Fiscal Year | \$32,991 |
| R19. Principal Outstanding, Current Portion | 7,099 |
| R20. Principal Outstanding, Noncurrent Portion | \$25,892 |
| R21. Interest Paid in Current Fiscal Year | 1,975 |
| 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: 2020

| | 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 | | | | | | | | |
| Other | | | | | | | | |
| Building | 2018 | 39,718 | 0 | 6,727 | 32,991 | 7,099 | 25,892 | 1,975 |
| Total Enterprise Debt: | | \$39,718 | \$0 | \$6,727 | \$32,991 | \$7,099 | \$25,892 | \$1,975 |

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

Fiscal Year: 2020

| | Governmental Funds | Internal Service Fund | Enterprise Funds |
|---|--------------------|-----------------------|------------------|
| Debt Payments from Debt Forms | | | |
| R01. Long-Term Debt | | | 77,170 |
| R02. Other Long-Term Debt | | | 1,975 |
| R03. Construction Financing | | | |
| R04. Lease Obligations | | | |
| R05. Total Debt Payments from Debt Forms | \$0 | \$0 | \$79,145 |
| R06. Debt Service | | | 79,145 |
| 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: 2020

| | Enterprise | Internal Service |
|--|---------------------|------------------|
| Assets | | |
| Current Assets | | |
| Cash and Investments | | |
| R01. Unrestricted | 9,765,353 | |
| R02. Restricted | | |
| R03. Accounts Receivable (net) | 1,094,991 | |
| R04. Taxes Receivable | 46,167 | |
| R05. Interest Receivable (net) | 297 | |
| R06. Due from Other Funds | | |
| R07. Due from Other Governments | | |
| R08. Inventories | 14,449 | |
| R09. Prepaid Items | 35,572 | |
| R10. Other Current Assets 1 | | |
| R11. Other Current Assets 2 | | |
| R12. Total Current Assets | \$10,956,829 | \$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 | 28,924,232 | |
| R18. Equipment | 2,010,315 | |
| R18.5 Infrastructure | | |
| R19. Intangible Assets – Amortizable | 263,529 | |
| R20. Construction in Progress | 919,164 | |
| R21. Intangible Assets – Nonamortizable | | |
| R22. Other Capital Assets | | |
| R23. Less: Accumulated Depreciation/Amortization | -22,553,179 | |
| R23.5 Net Pension Asset | | |
| R23.6 Net OPEB Asset | | |
| R24. Other Noncurrent Assets 1 | | |
| R25. Other Noncurrent Assets 2 | | |
| R26. Total Noncurrent Assets | \$9,790,185 | \$0 |
| R27. Total Assets | \$20,747,014 | \$0 |
| Deferred Outflows of Resources | | |
| R28. Related to Pensions | 818,610 | |
| R28.5 Related to OPEB | 1,636,675 | |
| R28.6 Related to Debt Refunding | | |

| | | | |
|--------------------------------------|--|--------------|-----|
| R29. | Other Deferred Outflows of Resources | | |
| R30. | Total Deferred Outflows of Resources | \$2,455,285 | \$0 |
| R31. | Total Assets and Deferred Outflows of Resources | \$23,202,299 | \$0 |
| Liabilities | | | |
| Current Liabilities | | | |
| R32. | Accounts Payable | 275,634 | |
| R33. | Contracts and Retainage Payable | | |
| R34. | Interest Payable | | |
| R35. | Due to Other Funds | | |
| R36. | Due to Other Governments | | |
| R37. | Deposits and Advances | 6,575 | |
| R38. | Accrued Compensated Absences | 23,645 | |
| R39. | Long-Term Debt, Due Within One Year | 59,949 | 0 |
| R40. | Other Long-Term Liabilities, Due Within One Year | | |
| R41. | Other Current Liabilities 1 | 65,997 | |
| R42. | Other Current Liabilities 2 | | |
| R43. | Total Current Liabilities | \$431,800 | \$0 |
| Noncurrent Liabilities | | | |
| R44. | Deposits and Advances, Net of Current Portion | | |
| R45. | Compensated Absences, Net of Current Portion | 94,578 | |
| R46. | General Obligation Bonds | | |
| R47. | Revenue Bonds | | |
| R48. | Certificates of Participation | | |
| R49. | Other Bonds | 164,702 | |
| R50. | Loans (Other Long-Term Debt) | | |
| R51. | Notes (Other Long-Term Debt) | | |
| R52. | Other (Other Long-Term Debt) | 25,892 | |
| R53. | Construction Financing – Federal | | |
| R54. | Construction Financing – State | | |
| R55. | Lease Principal | | |
| R56. | Net Pension Liability | 1,938,996 | |
| R57. | Net OPEB Liability | 2,117,468 | |
| R58. | Other Noncurrent Liabilities 1 | | |
| R59. | Other Noncurrent Liabilities 2 | | |
| R60. | Total Noncurrent Liabilities | \$4,341,636 | \$0 |
| R61. | Total Liabilities | \$4,773,436 | \$0 |
| Deferred Inflows of Resources | | | |
| R62. | Related to Pensions | 231,085 | |
| R62.5 | Related to OPEB | | |
| R62.6 | Related to Debt Refunding | | |
| R63. | Other Deferred Inflows of Resources | | |
| R64. | Total Deferred Inflows of Resources | \$231,085 | \$0 |
| R65. | Total Liabilities and Deferred Inflows of Resources | \$5,004,521 | \$0 |
| R66. | Total Net Position (Deficit) | \$18,197,778 | \$0 |

Net Position (Deficit)

| | | | |
|------|---|---------------------|------------|
| R67. | Net Investment in Capital Assets | 9,757,194 | |
| R68. | Restricted | | |
| R69. | Unrestricted | 8,440,584 | |
| R70. | Total Net Position (Deficit) | \$18,197,778 | \$0 |
| R71. | Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit) | \$23,202,299 | \$0 |

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

Fiscal Year: 2020

| | |
|---|-------------|
| R01. Appropriations Limit | 6,397,439 |
| R02. Total Annual Appropriations Subject to the Limit | 1,094,169 |
| R03. Revenues Received (Over) Under Appropriations Limit | \$5,303,270 |

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

Fiscal Year: 2020

| | Governmental Funds | Internal Service Fund | Enterprise Fund | 1 |
|---|--------------------|-----------------------|-----------------|---|
| Governmental Revenues | | | | |
| R01. General | | | | |
| R02. Special Revenue | | | | |
| R03. Debt Service | | | | |
| R04. Capital Projects | | | | |
| R05. Permanent | | | | |
| R06. Transportation | | | | |
| R07. Total Governmental Revenues | \$0 | | | |
| 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 | | | 3,542,136 | |
| R17. Solid Waste | | | | |
| R18. Transit | | | | |
| R19. Water | | | | |
| R20. Other Enterprise | | | | |
| R21. Conduit | | | | |
| R22. Transportation | | | | |
| R23. Total Operating Revenues | | | \$3,542,136 | |
| Non-Operating Revenues | | | | |
| R24. Airport | | | | |
| R25. Electric | | | | |
| R26. Gas | | | | |
| R27. Harbor and Port | | | | |
| R28. Hospital | | | | |
| R29. Sewer | | | 1,556,178 | |
| R30. Solid Waste | | | | |
| R31. Transit | | | | |
| R32. Water | | | | |
| R33. Other Enterprise | | | | |
| R34. Conduit | | | | |
| R35. Transportation | | | | |

| | | | | | |
|----------------------------------|--|-----|-----|-------------|--|
| R36. | Total Non-Operating Revenues | | | \$1,556,178 | |
| R36.5 | Total Revenues | \$0 | \$0 | \$5,098,314 | |
| Governmental Expenditures | | | | | |
| R37. | General | | | | |
| R38. | Special Revenue | | | | |
| R39. | Debt Service | | | | |
| R40. | Capital Projects | | | | |
| R41. | Permanent | | | | |
| R42. | Transportation | | | | |
| R43. | Total Governmental Expenditures | \$0 | | | |
| 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 | | | 4,363,916 | |
| R53. | Solid Waste | | | | |
| R54. | Transit | | | | |
| R55. | Water | | | | |
| R56. | Other Enterprise | | | | |
| R57. | Conduit | | | | |
| R58. | Transportation | | | | |
| R59. | Total Operating Expenses | | | \$4,363,916 | |
| Non-Operating Expenses | | | | | |
| R60. | Airport | | | | |
| R61. | Electric | | | | |
| R62. | Gas | | | | |
| R63. | Harbor and Port | | | | |
| R64. | Hospital | | | | |
| R65. | Sewer | | | 80,318 | |
| R66. | Solid Waste | | | | |
| R67. | Transit | | | | |
| R68. | Water | | | | |
| R69. | Other Enterprise | | | | |
| R70. | Conduit | | | | |
| R71. | Transportation | | | | |
| R72. | Total Non-Operating Expenses | | | \$80,318 | |
| R72.5 | Total Expenditures/Expenses | \$0 | \$0 | \$4,444,234 | |

| | | | | | |
|--------------------|--|-----|-----|--------------|--|
| R73. | Transfer In | | | | |
| R74. | Transfer Out | | | | |
| R75. | Change in Fund Balance/Net Position | \$0 | \$0 | \$654,080 | |
| R76. | Fund Balance/Net Position (Deficit), Beginning of Fiscal Year | \$0 | \$0 | \$17,543,698 | |
| R77. | Adjustments | | | | |
| R78. | Fund Balance/Net Position (Deficit), End of Fiscal Year | \$0 | \$0 | \$18,197,778 | |
| Assets | | | | | |
| R79. | Total Current Assets | | | 10,956,829 | |
| R80. | Total Noncurrent Assets | | | 9,790,185 | |
| R81. | Total Assets | \$0 | \$0 | \$20,747,014 | |
| Liabilities | | | | | |
| R82. | Total Current Liabilities | | | 431,800 | |
| R83. | Total Noncurrent Liabilities | | | 4,341,636 | |
| R84. | Total Liabilities | \$0 | \$0 | \$4,773,436 | |
| R85. | Total Fund Balance/Net Position (Deficit) | \$0 | \$0 | \$18,197,778 | |

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

| Fiscal Year: 2020 | | |
|---------------------|-------------------------------------|---|
| FORM DESC | FIELD NAME | FOOTNOTES |
| SewerEnterpriseFund | (R07)OtherOperatingRevenues | other services provided by the sanitation district |
| SewerEnterpriseFund | (R40)OtherNonoperatingRevenues | Other income from the sanitation |
| SewerEnterpriseFund | (R44)OtherNonoperatingExpenses | Other non operating expenses |
| SewerEnterpriseFund | (SD26)SpecialAssessments | in the prior year this amount was in SD22 |
| ProprietaryFunds | (R01)Entpr-Unrestricted | prior year we recorded investments in this box as well with cash this year we recorded investment in box R14 |
| ProprietaryFunds | (R14)Entpr-Investments | prior year we recorded investments in box R01 this year we recorded investments properly in this box |
| ProprietaryFunds | (R20)Entpr-ConstructionInProgress | Construction in progress increase due to electrical upgrades, vehicle replacements, and engineering on the building |
| ProprietaryFunds | (R41)Entpr-OtherCurrentLiabilities1 | Decrease in accrued payroll liabilities |

Total Footnote: 8

