

# SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

## Special District of Crestline County Sanitation District (San Bernardino)

Reporting Year: 2021

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

Dawn Grantham  
Signature

Fiscal Assistant  
Title

Dawn Grantham  
Name (Please Print)

01/11/2022  
Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. 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 1/3/2022 1:41:40 PM



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

Reporting Year: 2021

**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="Niki"/>	<input type="text"/>	<input type="text" value="Wiessner"/>	<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 Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?

☐ City ☐ County ☐ Special District

4. In which City, County, or Special District financial statements or ACFR 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

**Reporting Year: 2021**

**Operating Revenues**

R01. Service Charges	3,345,801
R02. Permit and Inspection Fees	43,394
R03. Connection Fees	25,786
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	148,038
R08. <b>Total Operating Revenues</b>	<b>\$3,563,019</b>

**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	3,961,850
R16. Depreciation and Amortization Expenses	553,436
R17. Other Operating Expenses	
R18. <b>Total Operating Expenses</b>	<b>\$4,515,286</b>
R19. <b>Operating Income (Loss)</b>	<b>\$-952,267</b>

<b>Nonoperating Revenues</b>		
R20.	Investment Earnings	44,755
R21.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD22.	Current Secured and Unsecured (1%)	1,344,091
SD23.	Voter-Approved Taxes	
SD24.	Pass-through Property Taxes (ABX1 26)	
SD25.	Property Assessments	
SD26.	Special Assessments	44,137
SD27.	Special Taxes	
SD28.	Prior-Year Taxes and Assessments	
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	9,973
SD34.	Timber Yield	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	7,801
R40.	Other Nonoperating Revenues	10,112
R41.	<b>Total Nonoperating Revenues</b>	<b>\$1,460,869</b>
<b>Nonoperating Expenses</b>		
R42.	Interest Expense	64,249
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	3,499
R45.	<b>Total Nonoperating Expenses</b>	<b>\$67,748</b>
R46.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<b>\$440,854</b>

**Capital Contributions**

R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	<b>Total Capital Contributions</b>	\$0
R54.	<b>Transfers In</b>	
R55.	<b>Transfers Out</b>	

**Special and Extraordinary Items**

R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	<b>Total Special and Extraordinary Items</b>	\$0
R56.	<b>Change in Net Position</b>	\$440,854
R57.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$18,197,778
R58.	<b>Adjustment</b>	
R59.	Reason for Adjustment	
R60.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$18,638,632

**Net Position (Deficit)**

R61.	Net Investment in Capital Assets	9,771,926
R62.	Restricted	
R63.	Unrestricted	8,866,706
R64.	<b>Total Net Position (Deficit)</b>	\$18,638,632

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

**Reporting Year: 2021**

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
R07. Fund Type	Enterprise
SD08. Activity	Sewer Enterprise
R09. Year of Issue	1995
R10. Beginning Maturity Year	2004
R11. Ending Maturity Year	2024
R12. Principal Authorized	1,799,583
R13. Principal Issued to Date	1,799,583
R14. Principal Unspent	1,799,583
R15. <b>Principal Payable, Beginning of Fiscal Year</b>	\$217,552
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	52,850
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. <b>Principal Payable, End of Fiscal Year</b>	\$164,702
R22. Principal Payable, Current Portion	56,850
R23. <b>Principal Payable, Noncurrent Portion</b>	\$107,852
R24. Interest Paid in Current Fiscal Year	64,249
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

**Reporting Year: 2021**

	<b>Year of Issue</b>	<b>Principal Payable, Beginning of Fiscal Year</b>	<b>Principal Issued in Current Fiscal Year</b>	<b>Principal Paid in Current Fiscal Year</b>	<b>Principal Payable, End of Fiscal Year</b>	<b>Principal Payable, Current Portion</b>	<b>Principal Payable, Noncurrent Portion</b>	<b>Interest Paid in Current Fiscal Year</b>
<b>Enterprise</b>								
<b>Pension Obligation</b>								
<b>Bonds</b>								
Pension obligation	1995	217,552	0	52,850	164,702	56,850	107,852	64,249
<b>Total Enterprise Debt:</b>		<b>\$217,552</b>	<b>\$0</b>	<b>\$52,850</b>	<b>\$164,702</b>	<b>\$56,850</b>	<b>\$107,852</b>	<b>\$64,249</b>

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

**Reporting Year: 2021**

R01. Purpose of Debt (1 of 1) (Record Completed)	Building <input type="button" value="v"/>
R02. Nature of Revenue Pledged	Operating Revenue
R03. Debt Type	Other <input type="button" value="v"/>
R04. Fund Type	Enterprise <input type="button" value="v"/>
SD05. Activity	Sewer Enterprise <input type="button" value="v"/>
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. <b>Principal Outstanding, Beginning of Fiscal Year</b>	\$32,991
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	7,099
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	\$25,892
R19. Principal Outstanding, Current Portion	7,491
R20. <b>Principal Outstanding, Noncurrent Portion</b>	\$18,401
R21. Interest Paid in Current Fiscal Year	0
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

**Reporting Year: 2021**

	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
<b>Enterprise</b>								
<b>Other</b>								
Building	2018	32,991	0	7,099	25,892	7,491	18,401	0
<b>Total Enterprise Debt:</b>		<b>\$32,991</b>	<b>\$0</b>	<b>\$7,099</b>	<b>\$25,892</b>	<b>\$7,491</b>	<b>\$18,401</b>	<b>\$0</b>

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

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt			64,249
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. <b>Total Debt Payments from Debt Forms</b>	\$0	\$0	\$64,249
R06. <b>Debt Service</b>			64,249
R07. <b>Difference</b>	\$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

Reporting Year: 2021

	Enterprise	Internal Service
<b>Assets</b>		
Current Assets		
Cash and Investments		
R01. Unrestricted	10,600,201	
R02. Restricted		
R03. Accounts Receivable (net)	1,021,339	
R04. Taxes Receivable	51,632	
R05. Interest Receivable (net)	67	
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories	14,449	
R09. Prepaid Items	35,927	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$11,723,615	\$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	29,239,481	
R18. Equipment	2,078,278	
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable	263,529	
R20. Construction in Progress	1,044,172	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-23,053,766	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$9,797,818	\$0
R27. <b>Total Assets</b>	<b>\$21,521,433</b>	<b>\$0</b>

**Deferred Outflows of Resources**

R28.	Related to Pensions	1,663,745	
R28.5	Related to OPEB	1,497,498	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	<b>Total Deferred Outflows of Resources</b>	\$3,161,243	\$0
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	\$24,682,676	\$0

**Liabilities**

## Current Liabilities

R32.	Accounts Payable	40,491	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences	26,262	
R39.	Long-Term Debt, Due Within One Year	64,341	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	71,759	
R42.	Other Current Liabilities 2		
R43.	<b>Total Current Liabilities</b>	\$202,853	\$0

## Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	105,047	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds	107,852	
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)	18,401	
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	3,162,801	
R57.	Net OPEB Liability	2,295,938	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	<b>Total Noncurrent Liabilities</b>	\$5,690,039	\$0
R61.	<b>Total Liabilities</b>	\$5,892,892	\$0

**Deferred Inflows of Resources**

R62. Related to Pensions	151,152	
R62.5 Related to OPEB		
R62.6 Related to Debt Refunding		
R63. Other Deferred Inflows of Resources		
R64. <b>Total Deferred Inflows of Resources</b>	\$151,152	\$0
R65. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$6,044,044	\$0
R66. <b>Total Net Position (Deficit)</b>	\$18,638,632	\$0
<b>Net Position (Deficit)</b>		
R67. Net Investment in Capital Assets	9,771,926	
R68. Restricted		
R69. Unrestricted	8,866,706	
R70. <b>Total Net Position (Deficit)</b>	\$18,638,632	\$0
R71. <b>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</b>	\$24,682,676	\$0

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

**Reporting Year: 2021**

R01. Appropriations Limit	6,669,907
R02. Total Annual Appropriations Subject to the Limit	1,133,884
R03. <b>Revenues Received (Over) Under Appropriations Limit</b>	<b>\$5,536,023</b>



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

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Fund	Tc
<b>Governmental Revenues</b>				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	\$0			
<b>Internal Service Revenues</b>				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. <b>Total Internal Service Revenues</b>		\$0		
<b>Enterprise Revenues</b>				
<b>Operating Revenues</b>				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer			3,563,019	
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. <b>Total Operating Revenues</b>			\$3,563,019	
<b>Non-Operating Revenues</b>				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			1,460,869	
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. <b>Total Non-Operating Revenues</b>			\$1,460,869	

R36.5	<b>Total Revenues</b>	\$0	\$0	\$5,023,888	
<b>Governmental Expenditures</b>					
R37.	General				
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$0			
<b>Internal Service Expenses</b>					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$0		
<b>Enterprise Expenses</b>					
<b>Operating Expenses</b>					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer			4,515,286	
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	<b>Total Operating Expenses</b>			\$4,515,286	
<b>Non-Operating Expenses</b>					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer			67,748	
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	<b>Total Non-Operating Expenses</b>			\$67,748	
R72.5	<b>Total Expenditures/Expenses</b>	\$0	\$0	\$4,583,034	
R73.	Transfer In				
R74.	Transfer Out				

R75. <b>Change in Fund Balance/Net Position</b>	\$0	\$0	\$440,854	
R76. <b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$18,197,778	
R77. Adjustments				
R78. <b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$18,638,632	

**Assets**

R79. Total Current Assets			11,723,615	
R80. Total Noncurrent Assets			9,797,818	
R81. <b>Total Assets</b>	\$0	\$0	\$21,521,433	

**Liabilities**

R82. Total Current Liabilities			202,853	
R83. Total Noncurrent Liabilities			5,690,039	
R84. <b>Total Liabilities</b>	\$0	\$0	\$5,892,892	
R85. <b>Total Fund Balance/Net Position (Deficit)</b>	\$0	\$0	\$18,638,632	

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

Fiscal Year: 2021

FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R03)ConnectionFees	increase in connections for though year
SewerEnterpriseFund	(R07)OtherOperatingRevenues	reimbursements
SewerEnterpriseFund	(R40)OtherNonoperatingRevenues	workers comp insurance claim
SewerEnterpriseFund	(R44)OtherNonoperatingExpenses	tax deductions
SewerEnterpriseFund	(SD26)SpecialAssessments	increase in special assessments
OtherLongTermDebt	(R21)InterestPaidinCurrentFiscalYear	(1_Building) n/a
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Accrued Payroll
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	decrease in accounts payable

Total Footnote: 8