

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

**Fiscal Year: 2019**

**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: 2019**

**Operating Revenues**

R01.	Service Charges	3,137,337
R02.	Permit and Inspection Fees	36,113
R03.	Connection Fees	
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	
R06.	Service Penalties	
R07.	Other Operating Revenues	134,598
R08.	<b>Total Operating Revenues</b>	<b>\$3,308,048</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	3,224,004
R16.	Depreciation and Amortization Expenses	562,113
R17.	Other Operating Expenses	
R18.	<b>Total Operating Expenses</b>	<b>\$3,786,117</b>
R19.	<b>Operating Income (Loss)</b>	<b>\$-478,069</b>

**Nonoperating Revenues**

R20.	Investment Earnings	295,670
R21.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD22.	Current Secured and Unsecured (1%)	1,188,930
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	9,360
SD29.	Penalties and Cost of Delinquent Taxes and Assessments	12,656
	Intergovernmental – Federal	
R30.	Aid for Construction	
R31.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R32.	Aid for Construction	

SD33.	Homeowners Property Tax Relief	10,291
SD34.	Timber Yield	
R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	1,600
R40.	Other Nonoperating Revenues	
R41.	<b>Total Nonoperating Revenues</b>	<b>\$1,518,507</b>
<b>Nonoperating Expenses</b>		
R42.	Interest Expense	69,314
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	3,095
R45.	<b>Total Nonoperating Expenses</b>	<b>\$72,409</b>
R46.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<b>\$968,029</b>
<b>Capital Contributions</b>		
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	<b>Total Capital Contributions</b>	<b>\$0</b>
R54.	<b>Transfers In</b>	
R55.	<b>Transfers Out</b>	
<b>Special and Extraordinary Items</b>		
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	<b>Total Special and Extraordinary Items</b>	<b>\$0</b>
R56.	<b>Change in Net Position</b>	<b>\$968,029</b>
R57.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	<b>\$16,575,669</b>
R58.	<b>Adjustment</b>	
R59.	Reason for Adjustment	
R60.	<b>Net Position (Deficit), End of Fiscal Year</b>	<b>\$17,543,698</b>
<b>Net Position (Deficit)</b>		
R61.	Net Investment in Capital Assets	9,222,993
R62.	Restricted	
R63.	Unrestricted	8,320,705
R64.	<b>Total Net Position (Deficit)</b>	<b>\$17,543,698</b>

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: 2019**

**Operating Revenues**

R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	
R03.	Collection Fees – Residential	
R04.	Collection Fees – Commercial	
R05.	Other Operating Revenues	
R06.	<b>Total Operating Revenues</b>	

**Operating Expenses**

Disposal Expenses

R07.	Personnel Services	
R08.	Contractual Services	
R09.	Materials and Supplies	
R10.	Other Disposal Expenses (Abatements)	
R11.	<b>Total Disposal Expenses</b>	

Collection Expenses

R12.	Personnel Services	
R13.	Contractual Services	
R14.	Materials and Supplies	
R15.	Other Collection Expenses	
R16.	<b>Total Collection Expenses</b>	

R17.	General and Administrative Expenses	
R18.	Depreciation and Amortization Expenses	
R19.	Other Operating Expenses	
R20.	<b>Total Operating Expenses</b>	
R21.	<b>Operating Income (Loss)</b>	

**Nonoperating Revenues**

R22.	Investment Earnings	
R23.	Rents, Leases, and Franchises	

Taxes and Assessments

SD24.	Current Secured and Unsecured (1%)	
SD25.	Voter-Approved Taxes	
SD26.	Pass-through Property Taxes (ABX1 26)	
SD27.	Property Assessments	
SD28.	Special Assessments	
SD29.	Special Taxes	
SD30.	Prior-Year Taxes and Assessments	
SD31.	Penalties and Cost of Delinquent Taxes and Assessments	

Intergovernmental – Federal

R32.	Aid for Construction	
R33.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R34.	Aid for Construction	
SD35.	Homeowners Property Tax Relief	
SD36.	Timber Yield	
R37.	In-Lieu Taxes	
R38.	Other Intergovernmental – State	
R39.	Intergovernmental – County	
R40.	Intergovernmental – Other	
R41.	Gain on Disposal of Capital Assets	
R42.	Other Nonoperating Revenues	
R43.	<b>Total Nonoperating Revenues</b>	
	<b>Nonoperating Expenses</b>	
R44.	Interest Expense	
R45.	Loss on Disposal of Capital Assets	
R46.	Other Nonoperating Expenses	
R47.	<b>Total Nonoperating Expenses</b>	
R48.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	
	<b>Capital Contributions</b>	
R49.	Federal	
R50.	State	
R51.	County	
R52.	Other Government	
R53.	Other Capital Contributions	
R54.	<b>Total Capital Contributions</b>	
R55.	<b>Transfers In</b>	
R56.	<b>Transfers Out</b>	
	<b>Special and Extraordinary Items</b>	
R56.5	Special Item	
R56.6	Extraordinary Item	
R56.7	<b>Total Special and Extraordinary Items</b>	
R57.	<b>Change in Net Position</b>	
R58.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	
R59.	<b>Adjustment</b>	
R60.	Reason for Adjustment	
R61.	<b>Net Position (Deficit), End of Fiscal Year</b>	
	<b>Net Position (Deficit)</b>	
R62.	Net Investment in Capital Assets	
R63.	Restricted	
R64.	Unrestricted	

R65. **Total Net Position (Deficit)**

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: 2019**

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>	\$310,918
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	44,763
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>	\$266,155
R22. Principal Payable, Current Portion	48,603
R23. <b>Principal Payable, Noncurrent Portion</b>	\$217,552
R24. Interest Paid in Current Fiscal Year	68,396
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](#)

**Fiscal Year: 2019**

	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
<b>Enterprise</b>								
<b>Pension Obligation</b>								
<b>Bonds</b>								
Pension obligation	1995	310,918	0	44,763	266,155	48,603	217,552	68,396
<b>Total Enterprise Debt:</b>		\$310,918	\$0	\$44,763	\$266,155	\$48,603	\$217,552	\$68,396

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: 2019**

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. <b>Principal Outstanding, Beginning of Fiscal Year</b>	
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	44,600
R16. Principal Paid in Current Fiscal Year	4,882
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	\$39,718
R19. Principal Outstanding, Current Portion	6,727
R20. <b>Principal Outstanding, Noncurrent Portion</b>	\$32,991
R21. Interest Paid in Current Fiscal Year	918
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: 2019**

	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	0	44,600	4,882	39,718	6,727	32,991	918
<b>Total Enterprise Debt:</b>		\$0	\$44,600	\$4,882	\$39,718	\$6,727	\$32,991	\$918

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

**Fiscal Year: 2019**

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt			68,396
R02. Other Long-Term Debt			918
R03. Construction Financing			
R04. Lease Obligations			
R05. <b>Total Debt Payments from Debt Forms</b>	\$0	\$0	\$69,314
R06. <b>Debt Service</b>			69,314
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

Fiscal Year: 2019

	Enterprise	Internal Service
<b>Assets</b>		
Current Assets		
Cash and Investments		
R01. Unrestricted	1,236,216	
R02. Restricted		
R03. Accounts Receivable (net)	1,076,519	
R04. Taxes Receivable	34,738	
R05. Interest Receivable (net)	351	
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories	14,449	
R09. Prepaid Items	33,036	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$2,395,309	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments	8,192,141	
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	226,124	
R17. Buildings and Improvements	28,550,827	
R18. Equipment	1,991,906	
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable	263,529	
R20. Construction in Progress	207,651	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-21,977,325	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$17,454,853	\$0
R27. <b>Total Assets</b>	<b>\$19,850,162</b>	<b>\$0</b>
<b>Deferred Outflows of Resources</b>		
R28. Related to Pensions	847,890	

R28.5	Related to OPEB	5,133	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	<b>Total Deferred Outflows of Resources</b>	\$853,023	\$0
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	\$20,703,185	\$0

**Liabilities**

Current Liabilities

R32.	Accounts Payable	155,202	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	36,540	
R38.	Accrued Compensated Absences	16,435	
R39.	Long-Term Debt, Due Within One Year	55,330	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	133,189	
R42.	Other Current Liabilities 2		
R43.	<b>Total Current Liabilities</b>	\$396,696	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	65,741	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds	217,552	
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)	32,991	
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	1,750,781	
R57.	Net OPEB Liability	313,503	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	<b>Total Noncurrent Liabilities</b>	\$2,380,568	\$0
R61.	<b>Total Liabilities</b>	\$2,777,264	\$0

**Deferred Inflows of Resources**

R62.	Related to Pensions	382,223	
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>	\$382,223	\$0
R65.	<b>Total Liabilities and Deferred Inflows of Resources</b>	\$3,159,487	\$0
R66.	<b>Total Net Position (Deficit)</b>	\$17,543,698	\$0
	<b>Net Position (Deficit)</b>		
R67.	Net Investment in Capital Assets	9,222,993	
R68.	Restricted		
R69.	Unrestricted	8,320,705	
R70.	<b>Total Net Position (Deficit)</b>	\$17,543,698	\$0
R71.	<b>Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)</b>	\$20,703,185	\$0

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

**Fiscal Year: 2019**

R01. Appropriations Limit	6,105,321
R02. Total Annual Appropriations Subject to the Limit	1,109,966
R03. <b>Revenues Received (Over) Under Appropriations Limit</b>	<b>\$4,995,355</b>



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

**Fiscal Year: 2019**

	Governmental Funds	Internal Service Fund	Enterprise Fund	
<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			3,308,048	
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. <b>Total Operating Revenues</b>			\$3,308,048	
<b>Non-Operating Revenues</b>				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			1,518,507	
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				

R34.	Conduit				
R35.	Transportation				
R36.	<b>Total Non-Operating Revenues</b>			\$1,518,507	
R36.5	<b>Total Revenues</b>	\$0	\$0	\$4,826,555	

**Governmental Expenditures**

R37.	General				
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$0			

**Internal Service Expenses**

R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$0		

**Enterprise Expenses**

**Operating Expenses**

R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer			3,786,117	
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	<b>Total Operating Expenses</b>			\$3,786,117	

**Non-Operating Expenses**

R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer			72,409	
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				

R70.	Conduit				
R71.	Transportation				
R72.	<b>Total Non-Operating Expenses</b>			\$72,409	
R72.5	<b>Total Expenditures/Expenses</b>	\$0	\$0	\$3,858,526	
R73.	Transfer In				
R74.	Transfer Out				
R75.	<b>Change in Fund Balance/Net Position</b>	\$0	\$0	\$968,029	
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$16,575,669	
R77.	Adjustments				
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$17,543,698	
<b>Assets</b>					
R79.	Total Current Assets			2,395,309	
R80.	Total Noncurrent Assets			17,454,853	
R81.	<b>Total Assets</b>	\$0	\$0	\$19,850,162	
<b>Liabilities</b>					
R82.	Total Current Liabilities			396,696	
R83.	Total Noncurrent Liabilities			2,380,568	
R84.	<b>Total Liabilities</b>	\$0	\$0	\$2,777,264	
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$0	\$0	\$17,543,698	

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

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Fees for services from Cleghorn and other service fees
SewerEnterpriseFund	(R44)OtherNonoperatingExpenses	Election cost and tax deduction
LongTermDebt	(R21)PrincipalPayableEndofFiscalYear	(1_Pension obligation) Decrease is consistent with principal payment
DebtServiceReconciliation	(R08)Ent_ReasonforDifference	interest cost
ProprietaryFunds	(R01)Entpr-Unrestricted	The district invested additional cash in investments during the year
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	Current assets moved to investments during the year
ProprietaryFunds	(R14)Entpr-Investments	Additional cash put into investments during the year
ProprietaryFunds	(R19)Entpr-IntangibleAssetsAmortizable	additional intangible assets added during the year
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	additional construction projects during the year resulted in increase in CIP
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	District had an increase in financing

Total Footnote: 10

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