

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

Fiscal Year: 2022

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="General 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 Name: Crestline County Sanitation District (San Bernardino)  
 Special Districts' Financial Transactions Report  
 Sewer Enterprise Fund  
 Statement of Revenues, Expenses, and Changes in Fund Net Position

**Fiscal Year: 2022**

**Operating Revenues**

R01. Service Charges	3,509,773
R02. Permit and Inspection Fees	36,331
R03. Connection Fees	7,482
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	167,391
<b>R08. Total Operating Revenues</b>	<b>\$3,720,977</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	3,360,558
R16. Depreciation and Amortization Expenses	550,211
R17. Other Operating Expenses	
<b>R18. Total Operating Expenses</b>	<b>\$3,910,769</b>
<b>R19. Operating Income (Loss)</b>	<b>\$-189,792</b>

**Nonoperating Revenues**

R20. Investment Income	-260,745
R21. Rents, Leases, Concessions, and Royalties	
Taxes and Assessments	
SD22. Current Secured and Unsecured (1%)	1,401,965
SD23. Voter-Approved Taxes	
SD24. Pass-through Property Taxes (ABX1 26)	
SD25. Property Assessments	
SD26. Special Assessments	30,947
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	9,696
SD34. Timber Yield	

R35.	In-Lieu Taxes	
R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	12,750
R40.	Other Nonoperating Revenues	
R41.	<b>Total Nonoperating Revenues</b>	<b>\$1,194,613</b>
<b>Nonoperating Expenses</b>		
R42.	Interest Expense	55,472
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	3,550
R45.	<b>Total Nonoperating Expenses</b>	<b>\$59,022</b>
R46.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	<b>\$945,799</b>
<b>Capital Contributions</b>		
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	1,127,402
R53.	<b>Total Capital Contributions</b>	<b>\$1,127,402</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>\$2,073,201</b>
R57.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	<b>\$18,638,632</b>
R58.	<b>Adjustment</b>	
R59.	Reason for Adjustment	
R60.	<b>Net Position (Deficit), End of Fiscal Year</b>	<b>\$20,711,833</b>
<b>Net Position (Deficit)</b>		
R61.	Net Investment in Capital Assets	12,034,648
R62.	Restricted	
R63.	Unrestricted	8,677,185
R64.	<b>Total Net Position (Deficit)</b>	<b>\$20,711,833</b>

Special District Name: 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: 2022**

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. <b>Principal Payable, Beginning of Fiscal Year</b>	<input type="text" value="\$164,702"/>
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="56,850"/>
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	<input type="text"/>
R20. Principal Defeased in Current Fiscal Year	<input type="text"/>
R21. <b>Principal Payable, End of Fiscal Year</b>	<input type="text" value="\$107,852"/>
R22. Principal Payable, Current Portion	<input type="text" value="51,188"/>
R23. <b>Principal Payable, Noncurrent Portion</b>	<input type="text" value="\$56,664"/>
R24. Interest Paid in Current Fiscal Year	<input type="text" value="54,275"/>
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 Name: 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: 2022**

	<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 Bonds</b>								
Pension obligation	1995	164,702	0	56,850	107,852	51,188	56,664	54,275
<b>Total Enterprise Debt:</b>		\$164,702	\$0	\$56,850	\$107,852	\$51,188	\$56,664	\$54,275

Special District Name: 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: 2022**

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>	<b>\$25,892</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	
R16. Principal Paid in Current Fiscal Year	7,815
R17. Principal Refinanced in Current Fiscal Year	
R18. <b>Principal Outstanding, End of Fiscal Year</b>	<b>\$18,077</b>
R19. Principal Outstanding, Current Portion	7,790
R20. <b>Principal Outstanding, Noncurrent Portion</b>	<b>\$10,287</b>
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 Name: 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: 2022**

	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	25,892	0	7,815	18,077	7,790	10,287	0
<b>Total Enterprise Debt:</b>		\$25,892	\$0	\$7,815	\$18,077	\$7,790	\$10,287	\$0



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

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			54,275
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. <b>Total Debt Payments from Debt Forms</b>	\$0	\$0	\$54,275
R06. <b>Debt Service</b>			55,472
R07. <b>Difference</b>	\$0	\$0	\$-1,197
R08. Reason for Difference			RJE to reclassify interest exj

**Note:**  
 (R08) Ent-Reason for Difference: RJE to reclassify interest expense

Special District Name: Crestline County Sanitation District (San Bernardino)  
 Special Districts' Financial Transactions Report  
 Statement of Net Position  
 Proprietary Funds

**Fiscal Year: 2022**

	Enterprise	Internal Service
<b>Assets</b>		
Current Assets		
Cash and Investments		
R01. Unrestricted	10,158,973	
R02. Restricted		
R03. Accounts Receivable (net)	1,285,711	
R04. Taxes Receivable	71,869	
R05. Interest Receivable (net)	154	
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories	14,449	
R09. Prepaid Items	37,349	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	<b>\$11,568,505</b>	<b>\$0</b>
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R14.5 Lease Receivable		
R15. Other Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	226,124	
R17. Buildings and Improvements	30,485,546	
R18. Equipment	2,103,425	
R18.5 Infrastructure		
R18.6 Lease Assets (Lessee)		
R19. Other Intangible Assets – Amortizable	263,529	
R20. Construction in Progress	2,531,122	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-23,557,021	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	<b>\$12,052,725</b>	<b>\$0</b>
R27. <b>Total Assets</b>	<b>\$23,621,230</b>	<b>\$0</b>
<b>Deferred Outflows of Resources</b>		
R28. Related to Pensions	732,316	

R28.5	Related to OPEB	1,170,685	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	<b>Total Deferred Outflows of Resources</b>	\$1,903,001	\$0
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	\$25,524,231	\$0

**Liabilities**

Current Liabilities

R32.	Accounts Payable	365,066	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Compensated Absences	26,127	
R39.	Long-Term Debt, Due Within One Year	58,978	0
R40.	Other Long-Term Liabilities, Due Within One Year	77,412	
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	<b>Total Current Liabilities</b>	\$527,583	\$0

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences	104,506	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds	56,664	
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)	10,287	
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R54.5	Lease Liability		
R55.	Lease Obligations (Purchase Agreements)		
R56.	Net Pension Liability	654,827	
R57.	Net OPEB Liability	841,388	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	<b>Total Noncurrent Liabilities</b>	\$1,667,672	\$0
R61.	<b>Total Liabilities</b>	\$2,195,255	\$0

**Deferred Inflows of Resources**

R62.	Related to Pensions	1,312,855	
R62.5	Related to OPEB	1,304,288	
R62.6	Related to Debt Refunding		
R62.7	Related to Leases		
R63.	Other Deferred Inflows of Resources		

R64.	<b>Total Deferred Inflows of Resources</b>	\$2,617,143
R65.	<b>Total Liabilities and Deferred Inflows of Resources</b>	\$4,812,398
R66.	<b>Total Net Position (Deficit)</b>	\$20,711,833
	<b>Net Position (Deficit)</b>	
R67.	Net Investment in Capital Assets	12,034,648
R68.	Restricted	
R69.	Unrestricted	8,677,185
R70.	<b>Total Net Position (Deficit)</b>	\$20,711,833

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

**Fiscal Year: 2022**

R01. Appropriations Limit	7,064,081
R02. Total Annual Appropriations Subject to the Limit	1,171,589
<b>R03. Revenues Received (Over) Under Appropriations Limit</b>	<b>\$5,892,492</b>

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

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Fund	1
<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			3,720,977	
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. <b>Total Operating Revenues</b>			\$3,720,977	
<b>Non-Operating Revenues</b>				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			1,194,613	
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	<b>Total Non-Operating Revenues</b>			\$1,194,613	
R36.5	<b>Total Revenues</b>	\$0	\$0	\$4,915,590	
<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			3,910,769	
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	<b>Total Operating Expenses</b>			\$3,910,769	
<b>Non-Operating Expenses</b>					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer			59,022	
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	<b>Total Non-Operating Expenses</b>			\$59,022	
R72.5	<b>Total Expenditures/Expenses</b>	\$0	\$0	\$3,969,791	

R73. Transfer In				
R74. Transfer Out				
<b>R75. Change in Fund Balance/Net Position</b>	\$0	\$0	\$2,073,201	
<b>R76. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$18,638,632	
R77. Adjustments				
<b>R78. Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$20,711,833	
<b>Assets</b>				
R79. Total Current Assets			11,568,505	
R80. Total Noncurrent Assets			12,052,725	
<b>R81. Total Assets</b>	\$0	\$0	\$23,621,230	
<b>Liabilities</b>				
R82. Total Current Liabilities			527,583	
R83. Total Noncurrent Liabilities			1,667,672	
<b>R84. Total Liabilities</b>	\$0	\$0	\$2,195,255	
<b>R85. Total Fund Balance/Net Position (Deficit)</b>	\$0	\$0	\$20,711,833	



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

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R03)ConnectionFees	Decrease in fees
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Cleghorn State reimbursement Camp fees Other service fees
SewerEnterpriseFund	(R44)OtherNonoperatingExpenses	taxes and other expenses
SewerEnterpriseFund	(R52)OtherCapitalContributions	Contributed capital revenue
SewerEnterpriseFund	(SD25)PropertyAssessments	N/A
SewerEnterpriseFund	(SD26)SpecialAssessments	Special assessments
OtherLongTermDebt	(R21)InterestPaidinCurrentFiscalYear	(1_Building) N/A
DebtServiceReconciliation	(R08)Ent_ReasonforDifference	Beginning balance RJE
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Increase in construction in progress
ProprietaryFunds	(R40)Entpr-OtherLongTermLiabilitiesDueWithinOneYear	Accrued liabilities
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Increase in accrued liabilities

Total Footnote: 11