

COPY

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT
COVER PAGE

Special District of California Pines Community Services District

Reporting Year: 2017

ID Number: 12052503100

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

Susan Lake
Signature

Administrative Assistant
Title

Susan Lake
Name (Please Print)

1/29/18
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.

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 1/29/2018 11:18:34 AM.

Supplement to the Annual Report of Special Districts **COPY**

Special District ID Number:	12052-503100
Name of District:	California Pines Community Service District

Mark the appropriate box below to indicate the ending date of your agency's fiscal year.
Report data for that period only.

- | | | | |
|---|--|--|---|
| <input type="checkbox"/> July 2016 | <input type="checkbox"/> October 2016 | <input type="checkbox"/> January 2017 | <input type="checkbox"/> April 2017 |
| <input type="checkbox"/> August 2016 | <input type="checkbox"/> November 2016 | <input type="checkbox"/> February 2017 | <input type="checkbox"/> May 2017 |
| <input type="checkbox"/> September 2016 | <input type="checkbox"/> December 2016 | <input type="checkbox"/> March 2017 | <input checked="" type="checkbox"/> June 2017 |

Return this form to the California State Controller's Office:

Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Michael Osman, 1-800-242-4523

A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

Z00:	\$ 584,482.05
------	---------------

B. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$
Construction (Census Code F01)	\$

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$
Construction (Census Code F92)	\$

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$
Construction (Census Code F87)	\$

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$
Construction (Census Code F36)	\$

Waste Disposal Enterprise	Amount	Tresh 24546.37/Sewer 546.37
Land and Equipment (Census Code G80)	\$ 24546.37	25092.74
Construction (Census Code F80)	\$	

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$ 546.37
Construction (Census Code F91)	\$

Special District of California Pines Community Services District
Special Districts Financial Transactions Report
General Information

Form has been saved.

Fiscal Year: 2017

☒ Current Year ☐ Prior Year

District Mailing Address

Street 1 County Road 71 Building #376

☐ Has Address Changed?

Street 2 HC4 Box 43002

City Alturas

State CA Zip 96101

Email calpnescsd@frontiernet.net

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	William		Rodgers	Chairman of the Board of Directors
Member 2	Stanley		Ehlinger	Vice Chairman of the Board of Dire
Member 3	Suzanne		Ehlinger	Treasurer of the Board of Directors
Member 4	Mark		Bishop	Board Director
Member 5	Terri		Bishop	Board Director
Member				

Other Officials

	First Name	M. I.	Last Name	Title
Member 1	Ron		Sherer	General Manager
Officials				

Report Prepared By

First Name	Susan	M. I.	J	Last Name	Lake
Telephone	(530) 233-2766	Email	calpnescsd@frontiernet.net		

Independent Auditor

Firm Name	Monica Derner CPA PC				
First Name	Monica	M. I.		Last Name	Derner
Telephone	(530) 640-2912				

Special District of California Pines Community Services District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2017		(+) Current Year (-) Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
AirportEnterpriseFund	(R42)OtherIntergovernmentalState	California Department of Transportation - California Aid to Airports Program Annual Disbursement of 10,000.00 received for FY 14/15 and FY 16/17
AirportEnterpriseFund	(R66)ReasonforAdjustment	Audit is in progress. Balance forward amounts are changing as audit progresses.
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Insurance Proceeds received = 3571.60 Cash Overages = 68.75
SewerEnterpriseFund	(R17)OtherOperatingExpenses	Cash Shortages = 144.20 Bank Service Charges = 3.30
SewerEnterpriseFund	(R44)OtherNonoperatingExpenses	Assessment Collection Fees due to county = 1222.88
SewerEnterpriseFund	(R54)TransfersIn	General Fund - Taxes Received are first used to subsidize fund deficits as needed, and then residual funds are allocated evenly to Fire, Roads, Sewer, Trash, Water, Vector.
SolidWasteEnterpriseFund	(R19)OtherOperatingExpenses	Bank service charges and Deposit correction.
SolidWasteEnterpriseFund	(R42)OtherNonoperatingRevenues	Insurance proceeds received = 3573.81 Cash Overages = 2.21
SolidWasteEnterpriseFund	(R46)OtherNonoperatingExpenses	Assessment Collection Fee 78.36
SolidWasteEnterpriseFund	(R55)TransfersIn	Transfer from General Fund to reduce fund deficit. General Fund - Taxes Received are first used to subsidize fund deficits as needed, and then residual funds are allocated evenly to Fire, Roads, Sewer, Trash, Water, Vector.
WaterEnterpriseFund	(R11)OtherWaterSalesRevenues	CSDA Scholarship Refund = 49.50
WaterEnterpriseFund	(R35)OtherOperatingExpenses	Cash Shortages
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Insurance Proceeds Received = 3571.60 Cash Overages = 24.00
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	Assessment Fees = 1222.88
WaterEnterpriseFund	(R72)TransfersIn	General Fund - Taxes Received are first used to subsidize fund deficits as needed, and then residual funds are allocated evenly to Fire, Roads, Sewer, Trash, Water, Vector.
RevenuesExpendituresChangesFundBalances	(R20)Gen-OtherIntergovernmentalFederal	USFS Contracted Fire Assignment Income
RevenuesExpendituresChangesFundBalances	(R20)SpRev-OtherIntergovernmentalFederal	Income received from Contracted Fire Assignments with USFS
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	Cal Fire Contracted Fire Assignment Income = 34642.50 OES Contracted Fire Assignment Income = 42607.71
RevenuesExpendituresChangesFundBalances	(R26)SpRev-OtherIntergovernmentalState	Income received from Contracted Fire Assignments with: Cal Fire = 34642.50 OES = 42607.71
RevenuesExpendituresChangesFundBalances	(R29)SpRev-ChargesforCurrentServices	Lot Mowing for fire protection
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	Credit card processing fees = 84.00 Returned Check fee = 25.00 Cash Overage = 1.78 Insurance Proceeds Received = 3571.60 SDRMA safety reimbursement = 1000.00 CSDA Scholarship = 100.40
RevenuesExpendituresChangesFundBalances	(R34)SpRev-OtherRevenues	Credit Card Processing fees = 84.00 Cash Overage = 1.78 Insurance Proceeds Received = 3571.60

		SDRMA Safety Incentive = 1000.00 CSDA Scholarship = 100.40 Returned Check Fee = 25.00
RevenuesExpendituresChangesFundBalances	(R47)Gen-OtherExpenditures	Assessment Collection fee = 2524.44 Doubtful Accounts, uncollected invoices for Lot Mowing Service provided for fire protection = 30440.00
RevenuesExpendituresChangesFundBalances	(R47)SpRev-OtherExpenditures	Assessment Collection Fee = 2524.44 Doubtful Accounts - lot mowing for fire protection = 30440.00
RevenuesExpendituresChangesFundBalances	(R60)SpRev-TransfersIn	General Fund - Taxes Received are first used to subsidize fund deficits as needed, and then residual funds are allocated evenly to Fire, Roads, Sewer, Trash, Water, Vector.
RevenuesExpendituresChangesFundBalances	(R61)Gen-TransfersOut	Unrestricted tax revenue is used : First, to subsidize fund deficits as needed. Second, residual funds are allocated evenly to fire, roads, sewer, trash, water, vector.
BalanceSheetGovernmentalFunds	(R13)SpRev-OtherAssets1	Workers Comp refund received=1311.55
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Compensated absences payable - vacation
BalanceSheetGovernmentalFunds	(R28)SpRev-OtherLiabilities2	Payroll liabilities
BalanceSheetGovernmentalFunds	(R38)Gen-TotalFundBalances(Deficits)	Audit in progress. Balance forward amounts are changing as audit progresses
BalanceSheetGovernmentalFunds	(R38)SpRev-TotalFundBalances(Deficits)	Audit in progress, fund balances are changing as audit progresses
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Workers Comp refund
ProprietaryFunds	(R22)Entpr-OtherCapitalAssets	Infrastructure
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Utility Deposit Liabilities=402.31 Payroll Liabilities=16314.31
ProprietaryFunds	(R56)Entpr-NetPensionLiability	Not yet determined.
CapitalAssetsLongTermObligations	(R23)NetPensionLiability	Amount is not yet determined

Special District of California Pines Community Services District
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2017

☒ Current Year ☐ Prior Year

R01. Appropriations Limit	578,382
R02. Total Annual Appropriations Subject to the Limit	472,499
R03. Revenues Received (Over) Under Appropriations Limit	105,883

**Fiscal Year 2017/2018
Appropriations Limit**

	2016/17 Limit	2017/2018 Growth 0.03%	2017/2018 Limit	
<u>Light Districts</u>				
Adin Light	6,806	2	6,808	
Cedarville Light	15,398	5	15,403	
<u>Cemetery Districts</u>				
Alturas	930,235	304	930,539	
Cedarville	106,574	35	106,609	
Eagleville	131,550	43	131,593	
Ft. Bidwell	126,387	41	126,428	
Lake City	47,638	16	47,654	
Willow Ranch	14,293	5	14,298	
<u>Fire Districts</u>				
Adin	89,242	29	89,271	
Alturas	167,919	55	167,974	
Canby	264,923	87	265,010	
Cedarville	103,336	34	103,370	
Davis Creek	62,911	21	62,932	
Eagleville	127,372	42	127,414	
Ft. Bidwell	46,696	15	46,711	
Lake City	78,869	26	78,895	
Likely	68,918	23	68,940	
Lookout	48,201	16	48,217	
Willow Ranch	154,004	50	154,055	
<u>Miscellaneous Districts</u>				
Adin Comm. Srvc	5,958	2	5,960	
Cal Pines Comm Srvc	578,382	189	578,571	
Daphnedale Comm Srvc	4,354	1	4,356	
Cedarville Water	10,495	3	10,498	
General County	19,722,046	6,449	19,728,495	
			19,728,495	check

Approved Assessments and Taxes for Age 40 Waters 40 (Approved by the Board of Directors)

ACCOUNT	JANUARY	MAY	AUGUST	TOTAL
4010 GF	\$ 49,987.66	\$ 28,961.60	\$ 1,815.86	\$ 80,765.12
4020 GF	\$ 2,887.52	\$ 30.84	\$ -	\$ 2,918.36
4030 GF	\$ 2,136.09	\$ 1,151.33	\$ 745.29	\$ 4,032.71
4040 GF	\$ 51.64	\$ 29.66	\$ 5.12	\$ 86.42
4451 (4560) GF	\$ 599.69	\$ 419.78	\$ 179.91	\$ 1,199.38
4080 (4021) GF	\$ 126.28	\$ 116.28	\$ 80.98	\$ 323.54
4060 Fire	\$ 170,075.00	\$ 65,637.50	\$ 18,537.50	\$ 254,250.00
4060.1 Roads	\$ 13,820.43	\$ 6,658.08	\$ 1,790.88	\$ 22,269.39
4060.1 Water	\$ 19,667.53	\$ 9,474.96	\$ 2,548.56	\$ 31,691.05
4060.1 Sewer	\$ 19,667.53	\$ 9,474.96	\$ 2,548.56	\$ 31,691.05
4060.2 Trash	\$ 13,606.00	\$ 5,251.00	\$ 1,483.00	\$ 20,340.00
4065 Fire				\$ -
4065.1 Roads	\$ 2,340.57	\$ 1,106.48	\$ 1,573.78	\$ 5,020.83
4065.1 Water	\$ 3,330.81	\$ 1,574.60	\$ 2,239.61	\$ 7,145.02
4065.1 Sewer	\$ 3,330.81	\$ 1,574.60	\$ 2,239.61	\$ 7,145.02
4065.2 Trash	\$ 1,751.81	\$ 865.27	\$ 1,004.20	\$ 3,621.28
			Annual Total	\$ 472,499.17

Special District of California Pines Community Services District
Special Districts Financial Transactions Report
Airport Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2017

Ⓢ Current Year Ⓢ Prior Year

Operating Revenues

R01.	Hangar Space Rentals	
R02.	Aircraft Parking	
R03.	Building Rentals	
R04.	Lease of Ground Area	
R05.	Fuel Flowage Fees	
R06.	Landing, Gate, and Ramp Fees	
R07.	Passenger Facility Charges	
R08.	Concession Revenues	
R09.	Sales and Services	
R10.	Other Operating Revenues	
R11.	Total Operating Revenues	\$0

Operating Expenses

Maintenance and Operation

R12.	Landing Areas	
R13.	Aircraft Parking	
R14.	Hangars	
R15.	Terminal Buildings and Areas	
R16.	Other Buildings and Areas	
R17.	General Shops and Equipment	
R18.	Personnel Services	1,429
R19.	Contractual Services	248
R20.	Materials and Supplies	95
R21.	General and Administrative Expenses	2,566
R22.	Cost of Sales and Services	
R23.	Depreciation and Amortization Expenses	819
R24.	Other Operating Expenses	
R25.	Total Operating Expenses	\$5,157
R26.	Operating Income (Loss)	\$-5,157

Nonoperating Revenues

R27.	Investment Earnings	
	Taxes and Assessments	
SD28.	Current Secured and Unsecured (1%)	

SD29.	Voter-Approved Taxes	
SD30.	Pass-through Property Taxes (ABX1 26)	
SD31.	Property Assessments	
SD32.	Special Assessments	
SD33.	Special Taxes	
SD34.	Prior-Year Taxes and Assessments	
SD35.	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	
R36.	Aid for Construction	
R37.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R38.	Aid for Construction	
SD39.	Homeowners Property Tax Relief	
SD40.	Timber Yield	
R41.	In-Lieu Taxes	
R42.	Other Intergovernmental – State	20,001
R43.	Intergovernmental – County	
R44.	Intergovernmental – Other	
R45.	Gain on Disposal of Capital Assets	
R46.	Other Nonoperating Revenues	
R47.	Total Nonoperating Revenues	\$20,001
	Nonoperating Expenses	
R48.	Interest Expense	
R49.	Taxes and Assessments	
R50.	Judgments and Damages	
R51.	Loss on Disposal of Capital Assets	
R52.	Other Nonoperating Expenses	
R53.	Total Nonoperating Expenses	\$0
R54.	Income (Loss) Before Capital Contributions and Transfers	\$14,844
	Capital Contributions (Current Fiscal Year)	
R55.	Federal	
R56.	State	
R57.	County	
R58.	Other Government	
R59.	Other Capital Contributions	
R60.	Total Current Fiscal Year Capital Contributions	\$0
R61.	Transfers In	

R62.	Transfers Out	
R63.	Change in Net Position	\$14,844
R64.	Net Position (Deficit), Beginning of Fiscal Year	-9,382
R65.	Adjustment	
R66.	Reason for Adjustment	
R67.	Net Position (Deficit), End of Fiscal Year	\$5,462
	Net Position (Deficit)	
R68.	Net Investment in Capital Assets	
R69.	Restricted	5,462
R70.	Unrestricted	
R71.	Total Net Position (Deficit)	\$5,462

Special District of California Pines Community Services District
Special Districts Financial Transactions Report
Water Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Form has been completed.

Fiscal Year: 2017

☒ Current Year ☐ Prior Year

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	49,170
R02.	Business	1,935
R03.	Industrial	
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	50

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	
R19.	Total Operating Revenues	\$51,155

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	16,532
R25.	Treatment	2,292
R26.	Transmission	
R27.	Distribution	16,532
R28.	Customer Accounting and Collection	16,471
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	769

R32.	Materials and Supplies	
R33.	General and Administrative Expenses	2,597
R34.	Depreciation and Amortization Expenses	5,860
R35.	Other Operating Expenses	358
R36.	Total Operating Expenses	\$61,411
R37.	Operating Income (Loss)	\$-10,256
	Nonoperating Revenues	
R38.	Investment Earnings	
R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	
SD41.	Voter-Approved Taxes	
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	31,691
SD44.	Special Assessments	
SD45.	Special Taxes	
SD46.	Prior-Year Taxes and Assessments	7,145
SD47.	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	
R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R50.	Aid for Construction	
SD51.	Homeowners Property Tax Relief	120
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	
R58.	Other Nonoperating Revenues	3,596
R59.	Total Nonoperating Revenues	\$42,552
	Nonoperating Expenses	
R60.	Interest Expense	97
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	1,223
R63.	Total Nonoperating Expenses	\$1,320
R64.	Income (Loss) Before Capital Contributions and Transfers	

\$30,976

Capital Contributions (Current Fiscal Year)

R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	Total Current Fiscal Year Capital Contributions	\$0
R72.	Transfers In	4,459
R73.	Transfers Out	
R74.	Change in Net Position	\$35,435
R75.	Net Position (Deficit), Beginning of Fiscal Year	110,010
R76.	Adjustment	-107,017
R77.	Reason for Adjustment	Audit in progress. Balance forward amount
R78.	Net Position (Deficit), End of Fiscal Year	\$38,428
Net Position (Deficit)		
R79.	Net Investment in Capital Assets	
R80.	Restricted	38,428
R81.	Unrestricted	
R82.	Total Net Position (Deficit)	\$38,428

Special District of California Pines Community Services District
Special Districts Financial Transactions Report
Solid Waste Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Form has been completed.

☒ Current Year ☐ Prior Year

Fiscal Year: 2017

Operating Revenues

R01.	Disposal Fees -- Commercial	
R02.	Disposal Fees -- Public	
R03.	Collection Fees -- Residential	28,059
R04.	Collection Fees -- Commercial	498
R05.	Other Operating Revenues	
R06.	Total Operating Revenues	\$28,557

Operating Expenses

Disposal Expenses

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

Collection Expenses

R12.	Personnel Services	33,720
R13.	Contractual Services	10,670
R14.	Materials and Supplies	6,005
R15.	Other Collection Expenses	
R16.	Total Collection Expenses	50,395
R17.	General and Administrative Expenses	6,550
R18.	Depreciation and Amortization Expenses	8,128
R19.	Other Operating Expenses	25
R20.	Total Operating Expenses	\$65,098
R21.	Operating Income (Loss)	\$-36,541

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	20,340

SD28.	Special Assessments	
SD29.	Special Taxes	
SD30.	Prior-Year Taxes and Assessments	3,621
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	120
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	3,624
R43.	Total Nonoperating Revenues	\$27,705
	Nonoperating Expenses	
R44.	Interest Expense	97
R45.	Loss on Disposal of Capital Assets	
R46.	Other Nonoperating Expenses	78
R47.	Total Nonoperating Expenses	\$175
R48.	Income (Loss) Before Capital Contributions and Transfers	\$-9,011
	Capital Contributions (Current Fiscal Year)	
R49.	Federal	
R50.	State	
R51.	County	
R52.	Other Government	
R53.	Other Capital Contributions	
R54.	Total Current Fiscal Year Capital Contributions	\$0
R55.	Transfers In	30,459
R56.	Transfers Out	
R57.	Change in Net Position	\$21,448
R58.	Net Position (Deficit), Beginning of Fiscal Year	185,831
R59.	Adjustment	-191,601
R60.	Reason for Adjustment	Audit in progress. Balance forward amount

R61.	Net Position (Deficit), End of Fiscal Year	\$15,678
	Net Position (Deficit)	
R62.	Net Investment in Capital Assets	
R63.	Restricted	15,678
R64.	Unrestricted	
R65.	Total Net Position (Deficit)	\$15,678

Special District of California Pines Community Services District
Special Districts Financial Transactions Report
Sewer Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Form has been completed.

Fiscal Year: 2017

☒ Current Year ☐ Prior Year

Operating Revenues	
R01. Service Charges	54,247
R02. Permit and Inspection Fees	
R03. Connection Fees	
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	3,640
R08. Total Operating Revenues	\$57,887
Operating Expenses	
R09. Transmission	
R10. Treatment and Disposal	
R11. Taxes	
R12. Personnel Services	33,436
R13. Contractual Services	5,651
R14. Materials and Supplies	6,337
R15. General and Administrative Expenses	13,019
R16. Depreciation and Amortization Expenses	5,860
R17. Other Operating Expenses	148
R18. Total Operating Expenses	\$64,451
R19. Operating Income (Loss)	\$-6,564
Nonoperating Revenues	
R20. Investment Earnings	
R21. Rents, Leases, and Franchises	
Taxes and Assessments	
SD22. Current Secured and Unsecured (1%)	
SD23. Voter-Approved Taxes	
SD24. Pass-through Property Taxes (ABX1 26)	
SD25. Property Assessments	31,691
SD26. Special Assessments	
SD27. Special Taxes	
SD28. Prior-Year Taxes and Assessments	7,145
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	120
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	
R41.	Total Nonoperating Revenues	\$38,956
	Nonoperating Expenses	
R42.	Interest Expense	97
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	1,223
R45.	Total Nonoperating Expenses	\$1,320
R46.	Income (Loss) Before Capital Contributions and Transfers	\$31,072
	Capital Contributions (Current Fiscal Year)	
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Current Fiscal Year Capital Contributions	\$0
R54.	Transfers In	4,459
R55.	Transfers Out	
R56.	Change in Net Position	\$35,531
R57.	Net Position (Deficit), Beginning of Fiscal Year	185,831
R58.	Adjustment	-164,844
R59.	Reason for Adjustment	Audit in progress. Balance forward amount
R60.	Net Position (Deficit), End of Fiscal Year	\$56,518
	Net Position (Deficit)	

R61.	Net Investment in Capital Assets	
R62.	Restricted	56,518
R63.	Unrestricted	
R64.	Total Net Position (Deficit)	\$56,518

Special District of California Pines Community Services District
Special Districts Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2017

@ Current Year () Prior Year

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	10,341	
R02. Restricted	19,128	
R03. Accounts Receivable (net)		
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	206	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$29,675	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	6,549	
R17. Buildings and Improvements	29,127	
R18. Equipment	140,303	
R19. Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets	263,762	
R23. Less: Accumulated Depreciation/Amortization	-329,806	
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$109,935	\$0
R27. Total Assets	\$139,610	\$0
Deferred Outflows of Resources		
R28. Related to Pensions		
R28.5. Related to OPEB		

R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$0	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$139,610	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	1,223	
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	969	
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	16,717	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$18,909	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability		
R57.	Net OPEB Obligation		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$0	\$0
R61.	Total Liabilities	\$18,909	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions		
R62.5.	Related to OPEB		
R63.	Other Deferred Inflows of Resources		

Special District of California Pines Community Services District
Special Districts Financial Transactions Report
Capital Assets and Long-Term Obligations
Governmental Funds

Form has been completed.

Fiscal Year: 2017

☒ Current Year ☐ Prior Year

	Capital Assets	Long-Term Obligations
Capital Assets		
R01. Land	73,671	
R02. Buildings and Improvements	416,132	
R03. Equipment	956,525	
R04. Infrastructure		
R05. Intangible Assets – Amortizable		
R06. Construction in Progress		
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization	-1,045,056	
R10. Total Capital Assets	\$401,272	
Long-Term Obligations		
R11. Deposits and Advances		
R12. Compensated Absences		
R13. General Obligation Bonds		
R14. Revenue Bonds		
R15. Certificates of Participation		
R16. Other Bonds		
R17. Loans (Other Long-Term Debt)		
R18. Notes (Other Long-Term Debt)		
R19. Other (Other Long-Term Debt)		
R20. Construction Financing – Federal		
R21. Construction Financing – State		
R22. Lease Principal		
R23. Net Pension Liability		
R24. Net OPEB Obligation		
R25. Other Long-Term Obligations 1		
R26. Other Long-Term Obligations 2		
R27. Other Long-Term Obligations 3		
R28. Total Long-Term Obligations		\$0

Special District of California Pines Community Services District
Special Districts Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2017

Activity: (1 of 3) (Record Completed)

Fire Protection

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	88,126					88,126
R02. Voter-Approved Taxes						
R03. Pass-through Property Taxes (ABX1 26)						
R04. Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments		254,225				254,225
R08. Mello/Roos, Marks/Roos						
R09. Prior-Year Taxes and Assessments						
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	88,126	254,225	0	0	0	342,351
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings						
R16. Rents, Leases, Concessions, and Royalties		5				5
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	0	5	0	0	0	5
Intergovernmental -- Federal						
R19. Aid for Construction						
R20. Other Intergovernmental -- Federal		358,530				358,530
R21. Total Intergovernmental -- Federal	0	358,530	0	0	0	358,530
Intergovernmental -- State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief	180	540				720
R25. Timber Yield						
R26. Other Intergovernmental -- State		77,250				77,250
R27. Total Intergovernmental -- State	180	77,790	0	0	0	77,970
R28. Intergovernmental -- Other						
R29. Charges for Current Services		71,032				71,032
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	0
R34. Other Revenues		4,781				4,781
R35. Total Revenues	\$88,306	\$786,363	\$0	\$0	\$0	\$854,669

Expenditures						
R36. Salaries and Wages	506,106					506,106
R37. Employee Benefits	69,579					69,579
R38. Services and Supplies	77,394					77,394
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R41. Retirement of Long-Term Debt						
R42. Interest on Long-Term Debt						
R43. Principal and Interest on Short-Term Notes and Warrants	698					698
R44. Other Debt Service						
R45. Total Debt Service	0	698	0	0	0	698
R46. Capital Outlay						
R47. Other Expenditures	68,375					68,375
R48. Total Expenditures	\$0	\$722,152	\$0	\$0	\$0	\$722,152
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$88,306	\$44,211	\$0	\$0	\$0	\$132,517
Other Financing Sources (Uses)						
R50. Long-Term Debt Proceeds						
R51. Other Long-Term Debt Proceeds						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets						
R58. Capital Leases						
R59. Insurance Recoveries						
R60. Transfers In	8,917					8,917
R61. Transfers Out	-88,306					-88,306
R62. Total Other Financing Sources (Uses)	\$-88,306	\$8,917	\$0	\$0	\$0	\$-79,389
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$0	\$53,128	\$0	\$0	\$0	\$53,128
R67. Fund Balances (Deficits), Beginning of Fiscal Year	188,049	161,978				350,027
R68. Adjustment	47,535	144,742				192,277
R69. Reason for Adjustment	Audit in progress.		Audit in progress.			
R70. Fund Balances (Deficits), End of Fiscal Year	\$235,584	\$359,848	\$0	\$0	\$0	\$595,432

Special District of California Pines Community Services District
Special Districts Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2017

Activity: (2 of 3) (Record Completed)

Pest Control ▼

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)						
R02. Voter-Approved Taxes						
R03. Pass-through Property Taxes (ABX1 26)						
R04. Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R08. Mello/Roos, Marks/Roos						
R09. Prior-Year Taxes and Assessments						
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	0	0	0	0	0	0
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings						
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	0	0	0	0	0	0
Intergovernmental - Federal						
R19. Aid for Construction						
R20. Other Intergovernmental - Federal						
R21. Total Intergovernmental - Federal	0	0	0	0	0	0
Intergovernmental - State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief						
R25. Timber Yield						
R26. Other Intergovernmental - State						
R27. Total Intergovernmental - State	0	0	0	0	0	0
R28. Intergovernmental - Other						
R29. Charges for Current Services		5,851				5,851
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	0
R34. Other Revenues		19				19
R35. Total Revenues	\$0	\$5,870	\$0	\$0	\$0	\$5,870

Expenditures						
R36. Salaries and Wages	7,276					7,276
R37. Employee Benefits	2,048					2,048
R38. Services and Supplies	10,173					10,173
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R41. Retirement of Long-Term Debt						
R42. Interest on Long-Term Debt						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	0	0	0	0	0	0
R46. Capital Outlay						
R47. Other Expenditures	3,229					3,229
R48. Total Expenditures	\$0	\$22,726	\$0	\$0	\$0	\$22,726
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$0	\$-16,856	\$0	\$0	\$0	\$-16,856
Other Financing Sources (Uses)						
R50. Long-Term Debt Proceeds						
R51. Other Long-Term Debt Proceeds						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets						
R58. Capital Leases						
R59. Insurance Recoveries						
R60. Transfers In	18,554					18,554
R61. Transfers Out						
R62. Total Other Financing Sources (Uses)	\$0	\$18,554	\$0	\$0	\$0	\$18,554
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$0	\$1,698	\$0	\$0	\$0	\$1,698
R67. Fund Balances (Deficits), Beginning of Fiscal Year		-62,565				-62,565
R68. Adjustment		60,400				60,400
R69. Reason for Adjustment		Audit in progress.				
R70. Fund Balances (Deficits), End of Fiscal Year	\$0	\$-467	\$0	\$0	\$0	\$-467

Special District of California Pines Community Services District
Special Districts Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2017

Activity: (3 of 3) (Record Completed)

Streets and Roads - Construction and Maintenance

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)						
R02. Voter-Approved Taxes						
R03. Pass-through Property Taxes (ABX1 26)						
R04. Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						22,269
R07. Property Assessments		22,269				
R08. Mello/Roos, Marks/Roos						5,021
R09. Prior-Year Taxes and Assessments		5,021				
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	0	27,290	0	0	0	27,290
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings						
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	0	0	0	0	0	0
Intergovernmental - Federal						
R19. Aid for Construction						
R20. Other Intergovernmental - Federal						
R21. Total Intergovernmental - Federal	0	0	0	0	0	0
Intergovernmental - State						
R22. Aid for Construction						
R23. State Water Project						120
R24. Homeowners Property Tax Relief		120				
R25. Timber Yield						
R26. Other Intergovernmental - State						
R27. Total Intergovernmental - State	0	120	0	0	0	120
R28. Intergovernmental - Other						
R29. Charges for Current Services						
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	0
R34. Other Revenues		3,625				3,625
R35. Total Revenues	\$0	\$31,035	\$0	\$0	\$0	\$31,035

Expenditures						
R36. Salaries and Wages	14,454					14,454
R37. Employee Benefits	4,618					4,618
R38. Services and Supplies	12,765					12,765
R39. Self-Insurance Only -- Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R41. Retirement of Long-Term Debt						
R42. Interest on Long-Term Debt						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	0	0	0	0	0	0
R46. Capital Outlay						
R47. Other Expenditures	3,860					3,860
R48. Total Expenditures	\$0	\$35,697	\$0	\$0	\$0	\$35,697
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$0	\$-4,662	\$0	\$0	\$0	\$-4,662
Other Financing Sources (Uses)						
R50. Long-Term Debt Proceeds						
R51. Other Long-Term Debt Proceeds						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets						
R58. Capital Leases						
R59. Insurance Recoveries						
R60. Transfers In	21,459					21,459
R61. Transfers Out						
R62. Total Other Financing Sources (Uses)	\$0	\$21,459	\$0	\$0	\$0	\$21,459
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$0	\$16,797	\$0	\$0	\$0	\$16,797
R67. Fund Balances (Deficits), Beginning of Fiscal Year	88,636					88,636
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$0	\$105,433	\$0	\$0	\$0	\$105,433

Special District of California Pines Community Services District
Special Districts Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						235,584
R01. Cash and Investments	235,584					
R02. Investments						93,008
R03. Accounts Receivable (net)		93,008				
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						1,312
R13. Other Assets 1		1,312				
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$235,584	\$94,320	\$0	\$0	\$0	\$329,904
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$235,584	\$94,320	\$0	\$0	\$0	\$329,904
Liabilities						7,800
R19. Accounts Payable		7,800				
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1		6,157				6,157
R28. Other Liabilities 2		103,695				103,695
R29. Other Liabilities 3						
R30. Total Liabilities	\$0	\$117,652	\$0	\$0	\$0	\$117,652
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$0	\$117,652	\$0	\$0	\$0	\$117,652
Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted		-23,332				-23,332
R35. Committed						
R36. Assigned						
R37. Unassigned	235,584					235,584

R38.	Total Fund Balances (Deficits)	\$235,584	\$-23,332	\$0	\$0	\$0	\$212,252
R39.	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$235,584	\$94,320	\$0	\$0	\$0	\$329,904