

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of California Pines Community Services District

Reporting Year: 2017

ID Number: 12052503160

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

Administrative Assistant
Title

Name (Please Print)

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 America Repair of Special District

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|------------------|--|------------------------|----------------------|--------------------|-------------|----------|---------------|----------------------|
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| | District: | | Lifornia D | V 1 1 | 5 6 0 W | FUMANIS | | TOUR OF AND DE |
| Mark th | e appropriate box bel lata for that period or | ow to | | | | | | |
| M Jul | у 2016 | part Just | October 2016 | () | January | 2017 | A | April 2017 |
| | gust 2016 | [| November 2016 | | Februar | y 2017 | | May 2017 |
| | otember 2016 | | December 2016 | final and a second | March 2 | 2017 | W. | June 2017 |
| A. Per | 3301 C Street, Suite Sacramento, CA 958 have any questions re U.S. Bureau sonnel Expenditures report your governments paid on force account | 316 egard u of t | he Census, Micha | el O | sman, 1-E | | | |
| | | | | | Z00: | \$ 59 | 34,4 | 82.05 |
| Please applic | apital Outlay Expendi e report your governme able: | itures nt's c | apital outlay expend | tiviti liture | s for the f | ollowing | y enterj | orise activities, if |
| Airpo | ort Enterprise | (N-1) | | HOME | | | | |
| Land | and Equipment (Censu | S COO | (S) | | | | | |
| Const | truction (Census Code I | (01) | | <u> </u> | | | | |
| Elect | ric Enterprise | | | noul | lí | | _ | |
| Land | and Equipment (Censu | is Co | le G92) \$ | | | | | |
| Cons | truction (Census Code | F92) | . \$ | | <u></u> | | | |
| | oor and Port Enterpri | | | mou | ទារ ខំ | | | |
| | | ~~ | I /-\ | | EX.C | | | |

\$

Land and Equipment (Census Code G87)

Construction (Census Code F87)

| 1 | Almost distribution of the contract of the con | gangan kanalah di baran dalam baran da |
|---|--|--|
| 1 | TENDON SERVICE DELL'ARRIVER SE ARRIVER. | Americans |
| | Land and Equipment (Census Code G36) | \$ |
| | Construction (Census Code F36) | \$ |

| Waste Disposal Enterprise | Amount Trash 24596, 37/Sewer 5.46.37 |
|--------------------------------------|--------------------------------------|
| Land and Equipment (Census Code G80) | \$2454637 2509274 |
| Construction (Census Code F80) | \$ |

| 10000 | Water Laterprise | Amovat |
|-------|--------------------------------------|-----------|
| | Land and Equipment (Census Code G91) | \$ 546-37 |
| ļ | Construction (Census Code F91) | \$ |

U.S. Bureau of the Census - Revised 10/2017

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

Form has been saved.

⊚ Current Year ∩ Prior Year Fiscal Year: 2017 -District Wailing Address-∃ Has Address Changed? County Road 71 Building #376 Street 1 HC4 Box 43002 Street 2 Zip 96101 State CA Alturas City calpnescsd@frontiernet.net Email Members of the Governing Body — Title M. I. Last Name First Name Chairman of the Board of Directors Rodgers Member 1 William Vice Chairman of the Board of Dire Ehlinger Member 2 Stanley Treasurer of the Board of Directors Ehlinger Member 3 Suzanne **Board Director** Bishop Member 4 Mark **Board Director** Bishop Member 5 Terri Member Other Officials Title Last Name M. I. First Name General Manager Sherer Member 1 Ron Officials Report Prepared By-Last Name Lake M. L. First Name Susan Email calpnescsd@frontiernet.net (530) 233-2766 Telephone Independent Auditor— Firm Name Monica Derner CPA PC Last Name Derner M. I. First Name Monica

Telephone

(530) 640-2912

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

| jedal Year: 2017 | | FOOTNOTES |
|---|--|--|
| FORM DESC | FIELD NAME | |
| | P A | alifornia Department of Transportation - California Aid to Airports rogram nnual Disbursement of 10,000.00 received for FY 14/15 and FY 6/17 |
| irportEnterpriseFund (R | p p | udit is in progress. Balance forward amounts are changing as audit rogresses. |
| SewerEnterpriseFund (F | (07)OtherOperating/Coordinate | nsurance Proceeds received = 3571.60 Cash Overages = 68.75 |
| SewerEnterbuser one | (17)OtherOperatingExponses | Cash Shortages = 144.20 Bank Service Charges = 3.30 |
| SewerEnterpriseFund (f | 244)Otherronoperating | Assessment Collection Fees due to county = 1222.88 General Fund - Taxes Received are first used to subsidize fund |
| SewerEnterpriseFund (| R04) Hall Sielon | deficits as needed, and then residual funds are allocaled eventy to Fire, Roads, Sewer, Trash, Water, Vector. |
| - Find | R19)OtherOperatingExpenses | Bank service charges and Deposit correction. |
| SVIIWWASIELIBEIOHOOL ALIA | R42)OtherNonoperatingRevenues | Insurance proceeds received = 3573.81 Cash Overages = 2.21 |
| o (IIII - I - Enterprise Fund | (R46)OtherNonoperatingExpenses | Assessment Collection Fee 78.36 |
| SolidWasteEnterpriser und | (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. |
| | (R11)OtherWaterSalesRevenues | CSDA Scholarship Refund = 49.50 |
| WaterEnterpriseFund | (R35)OtherOperatingExpenses | Cash Shortages |
| WaterEnterpriseFund WaterEnterpriseFund | (R58)OtherNonoperatingRevenues | Insurance Proceeds Received = 3571.60 Cash Overages = 24.00 |
| | (R62)OtherNonoperatingExpenses | Assessment Fees = 1222.88 |
| WaterEnterpriseFund 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 | | Income received from Contracted Fire Assignments with USFS |
| RevenuesExpendituresChangesFundBalances | - L-ICIal | OES Contracted the Assignment |
| RevenuesExpendituresChangesFundBalances | (R26)SpRev- OtherIntergovernmentalState | Income received from Contracted Fire Assignments with: Cal Fire = 34642.50 OES = 42607.71 |
| RevenuesExpendituresChangesFundBalance | Chargesidi Culterite of Trees | Lot Mowing for fire protection |
| RevenuesExpendituresChangesFundBalance | (R34)Gen-OlherRevenues | 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 |
| RevenuesExpendituresChangesFundBalance | (R34)SpRev-OtherRevenues | Credit Card Processing fees = 84.00 Cash Overage = 1.78 Insurance Proceeds Received = 3571.60 |

| CapitalAssetsLongTermObligations | (R23)NetPensionLiability | Amount is not yet determined |
|---|--|--|
| ProprietaryFunds | (R56)Entpr-NetPensionLiability | Not yet determined. |
| ProprietaryFunds | (R41)Entpr-OtherCurrentLiabilities1 | Utility Deposit Liabilities=402.31 Payroll Liabilities=16314.31 |
| ProprietaryFunds . | (R22)Entpr-OtherCapitalAssets | Infastructure |
| ProprietaryFunds | (R10)Entpr-OtherCurrentAssets1 | Workers Comp refund |
| BalanceSheetGovernmentalFunds | (R38)SpRev- TotalFundBalances(Deficits) | Audit in progress, fund balances are changing as audit progresses |
| BalanceSheetGovernmentalFunds | (R38)Gen-TotalFundBalances(Deficits) | Audit in progress. Balance forward amounts are changing as audit progresses |
| BalanceSheetGovernmentalFunds | (R28)SpRev-OtherLiabilities2 | Payroll liabilities |
| BalanceSheetGovernmentalFunds | (R27)SpRev-OtherLiabilities1 | Compensated absences payable - vacation |
| BalanceSheetGovernmentalFunds | (R13)SpRev-OtherAssets1 | Workers Comp refund received=1311.55 |
| 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. |
| 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 | (R47)SpRev-OtherExpenditures | Assessment Collection Fee = 2524.44 Doubtful Accounts - lot mowing for fire protection = 30440.00 |
| RevenuesExpendituresChangesFundBalances | (R47)Gen-OtherExpenditures | Assessment Collection foc = 2524.44 Doubtful Accounts, uncollected invoices for Lot Mowing Service provided for fire protection = 30440.00 |
| | | SDRMA Safety Incentive = 1000.00 CSDA Scholorship = 100.40 Returned Check Fee = 25.00 |

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 | |

Fiscal Year 2017/2018 Appropriations Limit

| | | 2017/2018 | | |
|-------------------------|------------|-----------|-----------------|-------|
| | 2016/17 | Growth | 2017/2018 | |
| | inni(| 0.03% | i deri i | |
| Light Districts | | | | |
| Adin Light | 6,806 | 2 | 6,808 | |
| Cedarville Light | 15,398 | 5 | 15,403 | |
| Cemetery Districts | | 264 | 020 520 | |
| 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> | | 20 | 90 2 <i>7</i> 1 | |
| 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 | |
| Miscellaneous Districts | | | 7.060 | |
| 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 |

| 49,987.66 2,887.52 2,136.09 51.64 599.69 126.28 170,075.00 13,820.43 | 1 | 28,961.60 30.84 1,151.33 29.66 419.78 116.28 65,637.50 | \$ \$ \$ \$ \$ \$ | 745.29 5.12 179.91 80.98 | \$ \$ \$ \$ \$ \$ | 80,765.12 2,918.36 4,032.71 86.42 1,199.38 323.54 |
|---|----------------------|--|--|--|--|--|
| 2,887.52 2,136.09 51.64 599.69 126.28 170,075.00 | . \$ \$ \$ \$ \$ \$ | 30.84 1,151.33 29.66 419.78 116.28 65,637.50 | \$ \$ \$ \$ | - 745.29 5.12 179.91 | \$ \$ \$ \$ | 4,032.71 86.42 1,199.38 |
| 2,136.09 51.64 599.69 126.28 170,075.00 | \$ \$ \$ \$ \$ | 1,151.33 29.66 419.78 116.28 65,637.50 | \$ \$ \$ | 5.12 179.91 | \$ \$ \$ | 86.42 1,199.38 |
| 51.64 599.69 126.28 170,075.00 | \$ \$ \$ \$ | 29.66 419.78 116.28 65,637.50 | \$ \$ \$ | 5.12 179.91 | \$ \$ | 1,199.38 |
| 599.69 126.28 170,075.00 | \$ \$ \$ | 419.78 116.28 65,637.50 | \$ | 179.91 | \$ | |
| 126.28 170,075.00 | \$ \$ | 116.28 65,637.50 | 1 | · | - | 323.54 |
| 1.70,075.00 | \$ | 65,637.50 | 1 | 00.50 | T | 020.0 |
| | 1 | | | 18,537.50 | \$ | 254,250.00 |
| 13 820 43 | 1 | - 250 00 | \$ | 1,790.88 | \$ | 22,269.39 |
| 10,020110 | \$ | 6,658.08 | 1 . | 2,548.56 | \$ | 31,691.03 |
| 19,667.53 | \$ | 9,474.96 | 1 . | 2,548.56 | ζ, | 31,691.0 |
| <u>1</u> 9,667.53 | \$ | 9,474.96 | 1 . | 1,483.00 | \$ | 20,340.0 |
| 13,606.00 | \$ | 5,251.00 | \$ | 1,465.00 | 5 | , |
| | | | | 1 572 78 | ζ , | 5,020.8 |
| 2,340.57 | \$ | | | • | 1 | 7,145.0 |
| 3,330.81 | . \$ | | Ι. | | 1 | 7,145.0 |
| 3,330.81 | \$ | • | 1 '. | • | 1 . | 3,621.2 |
| 1 751.81 | L \$ | 865.27 | 1 ' | · · | | 472,499.1 |
| | 3,330.81 3,330.81 | 3,330.81 \$ 3,330.81 \$ | 3,330.81 \$ 1,574.60 3,330.81 \$ 1,574.60 | 3,330.81 \$ 1,574.60 \$ 3,330.81 \$ 1,574.60 \$ \$ 1,574.60 \$ | 2,340.57 \$ 1,100.40 \$ 2,239.61 3,330.81 \$ 1,574.60 \$ 2,239.61 3,330.81 \$ 1,574.60 \$ 2,239.61 | 2,340.37 3,330.81 3,330.81 \$ 1,574.60 \$ 2,239.61 \$ 2,239.61 \$ 2,239.61 \$ 1,574.60 \$ 1,574.60 \$ 1,004.20 \$ 1,004.20 |

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 Yea | 11. |
|--------|--|---|-----|
| | 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 | Anna commenter establishment establishment establishment establishment establishment establishment establishment |
| R67. | Net Position (Deficit), End of Fiscal Year | \$5,462 |
| | Net Position (Deficit) | |
| R68. | Net Investment in Capital Assets | r 400 |
| R69. | Restricted | 5,462 |
| R70. | Unrestricted | φ <u>ς</u> 400 |
| 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.

| Form has | been completed. | ⊚ Current Year ⊖ Prior Year |
|----------|-------------------------------------|----------------------------------|
| Fiscal \ | /ear: 2017 | (a) Current real (1) Filor Total |
| | Operating Revenues | |
| | Water Sales Revenues | |
| | Retail Water Sales | 49,170 |
| R01. | Residential | |
| 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 | |

| | Capital Contributions (Current Fiscal Year) | |
|------|--|---|
| R65. | Federal | |
| R66. | State | |
| R67. | Connection Fees (Capital) | |
| R68. | County | |
| R69. | Other Government | |
| R70. | Other Capital Contributions | \$0 |
| R71. | Total Current Fiscal Year Capital Contributions | 4,459 |
| R72. | Transfers In | -Fj-400 |
| R73. | Transfers Out | \$35,435 |
| R74. | Change in Net Position | 110,010 |
| R75. | Net Position (Deficit), Beginning of Fiscal Year | · |
| R76. | Adjustment | -107,017 |
| R77 | Reason for Adjustment | Audit in progress. Balance forward amoun |
| R78 | Net Position (Deficit), End of Fiscal Year | \$38,428 |
| | Net Position (Deficit) | |
| R79 | Capital Assets | on 400 |
| R80 | . Restricted | 38,428 |
| R81 | , Unrestricted | por agent region for an agent |
| R82 | 2. 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.

| Form has been completed. | © Current Year Prior Year |
|---|--|
| Fiscal Year: 2017 | g dansk iss |
| Operating Revenues | |
| R01. Disposal Fees – Commercial | |
| R02. Disposal Fees – Public | 00.050 |
| R03. Collection Fees – Residential | 28,059 |
| R04. Collection Fees - Commercial | 498 |
| R05. Other Operating Revenues | gragues a de la composiçõe de la composi |
| R06. Total Operating Revenues | \$28,557 |
| Operating Expenses | |
| Disposal Expenses | |
| R07. Personnel Services | |
| R08. Contractual Services | |
| R09. Materials and Supplies | and the second s |
| R10. Other Disposal Expenses (Abatements) | The second rest in the second rest of the second re |
| R11. Total Disposal Expenses | , |
| Collection Expenses | 33,720 |
| R12. Personnel Services | 10,670 |
| R13. Contractual Services | 6,005 |
| R14. Materials and Supplies | 0,000 |
| R15. Other Collection Expenses | parameter addition of the property and the second of the s |
| R16. Total Collection Expenses | 50,395 |
| R17. General and Administrative Expenses | 6,550 |
| R18. Depreciation and Amortization Expenses | 8,128 |
| R19. Other Operating Expenses | gas constant of co |
| R20. Total Operating Expenses | \$65,098 |
| R21. Operating Income (Loss) | \$-36,541 |
| Nonoperating Revenues | |
| R22. Investment Earnings | and the second s |
| R23. Rents, Leases, and Franchises | en e |
| Taxes and Assessments | And the second s |
| SD24. Current Secured and Unsecured (1%) | en e |
| SD25. Voter-Approved Taxes | |
| SD26. Pass-through Property Taxes (ABX1 26) | 20.240 |
| 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 amoun |
| | | |

| R61. | Net Position (Deficit), End of Fiscal Year | \$15,6 | 78 |
|------|--|--------|-----|
| | Net Position (Deficit) | t | |
| R62. | Net Investment in Capital Assets | | |
| R63. | Restricted | 15,6 | .78 |
| R64. | Unrestricted | | |
| R65. | Total Net Position (Deficit) | \$15,6 | 578 |

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 amoun |
| R60. | Net Position (Deficit), End of Fiscal Year | \$56,518 |
| | in the design of the | |

Net Position (Deficit)

| R61. | Net Investment in Capital Assets | |
|------|----------------------------------|--|
| R62. | Restricted | 56,518 |
| R63. | Unrestricted | grander and the contract of th |
| 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 | | @ Cur | | |
|-------------------|---|--|--|--|
| Hiscal Ye | ar: 2017 | Enterprise | Internal Service | |
| А | ssets | | | |
| C | current Assets | | | |
| | Cash and Investments | | | |
| R01. | Unrestricted | 10,341 | | |
| R02. | Restricted | 19,128 | | |
| R03. | Accounts Receivable (net) | 10,120 | | |
| R04. | Taxes Receivable | | | |
| R05. | Interest Receivable (net) | | | |
| R06. | Due from Other Funds | | and the second second second | |
| R07. | Due from Other Governments | | | |
| R08. | Inventories | | | |
| R09. | Prepaid Items | | | |
| R10. | Other Current Assets 1 | 206 | | |
| R11. | Other Current Assets 2 | | \$0 | |
| R12. | Total Current Assets | \$29,675 | ή | |
| | Noncurrent Assets | | and the second second | |
| R13. | Cash and Investments, Restricted | and the second s | make a second of | |
| R14. | Investments | | | |
| R15. | Loans, Notes, and Contracts Receivable | | | |
| | Capital Assets | 6,549 | and the second second second second second | |
| R16. | Land | 29,127 | | |
| R17. | Buildings and Improvements | 140,303 | | |
| R18. | Equipment | | | |
| R19. | Intangible Assets – Amortizable | e de la composição de la La composição de la compo | | |
| R20. | Construction in Progress | | | |
| R21. | Intangible Assets – Nonamortizable | 002.769 | | |
| R22. | Other Capital Assets | 203,702 | | |
| R23. | Less: Accumulated Depreciation/Amortization | -329,800 |) | |
| R24. | Other Noncurrent Assets 1 | | | |
| R25. | Other Noncurrent Assets 2 | | 5 \$0 | |
| R26. | Total Noncurrent Assets | \$109,93 | | |
| R27. | Total Assets | \$139,61 | υ) | |
| | Deferred Outflows of Resources | | | |
| R28. | Related to Pensions | | | |
| | | | | |

Related to OPEB

R28.5.

| 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 | makidan sililan Misililah Misilan Mahadan kenjangan panasan seperatura | Processing and the second seco |
| R47. | Revenue Bonds | | Part of the Part and the Private contract and the terminates and the contract and contract and contract and the CONTRACT AND CONTRACT A |
| R48. | Certificates of Participation | California (Marie Marie de la Parise y sensión en el Miller de Marie de la California de La | The second secon |
| R49. | Other Bonds | gentidade programa, no la final de la como de fina (activa de Provincia de Artigo de Provincia de Artigo de Artigo de Provincia de Artigo de Artig | Committee of the Commit |
| R50. | Loans (Other Long-Term Debt) | | provinces and an extension and the second and the s |
| R51. | Notes (Other Long-Term Debt) | product or construction size framewhere viction 12% his his his his him of 60% and his high him of 60% and his high him 1900. | Children's fields assemble assemble remembers on the amount of the presence of the |
| R52. | Other (Other Long-Term Debt) | e e e e e e e e e e e e e e e e e e e | The state of the s |
| R53. | Construction Financing – Federal | | en were hidden heide der Artherica (h. 1800) and der Artherica (h. 1802) and der Arthe |
| R54. | Construction Financing – State | | A milestand and a major and an of the second |
| R55. | Lease Principal | THE STATE OF THE PARTY AND AND AND ASSAULT AS A STATE OF THE PARTY AS A STATE OF THE PARTY AS A PAR | American American American Company of the Company o |
| R56. | Net Pension Liability | 1 | |
| 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 | , 413,000 | J |
| R62. | Related to Pensions | | |
| R62.5. | | | · · · · · · · · · · · · · · · · · · · |
| 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 | To the second se |
| R02. Buildings and Im | provements | 416,132 | |
| R03. Equipment | | 956,525 | graphics to the straight many and the straig |
| R04. Infrastructure | | | |
| R05. Intangible Asset | s – Amortizable | | |
| R06. Construction in [| Progress | | |
| R07. Intangible Asset | s – Nonamortizable | | The second secon |
| R08. Other Capital As | ssets | | A second to the second second second to the second of the second |
| R09. Less: Accum | ulated Depreciation/Amortization | -1,045,056 | e a se desirente en la companya de la companya del la companya de |
| R10. Total Capi | tal Assets | \$401,272 | Latination (1979) (1985) Silving American (1984) And Statistical States and a serving at space (1985). |
| Long-Term Obl | igations | | |
| R11. Deposits and Ad | dvances | y de l'enchant des seus sous sources y revenue à l'éndant de saint de grande à ce d'entre de de l'én de saint | |
| R12. Compensated A | bsences | a sa il indicenti proprio della proprio commondo della companza de | |
| R13. General Obligat | ion Bonds | CONTRACTOR OF CONTRACTOR CONTRACT | $-d/(m\cos k)\cos \frac{1}{2} \ L(dt)^{\frac{1}{2}} + \log k\cos k \cos k $ |
| R14. Revenue Bonds | 3 | | yee to the term of the second is a labelled to the angle of the representation of the second |
| R15. Certificates of P | articipation | y mang pang dan agi kata salaman na pengangan pengangan dan dan dalah da | A STREET, AND |
| R16. Other Bonds | | | To the state of th |
| R17. Loans (Other Lo | ong-Term Debt) | THE PROPERTY AND A CONTRACT CONTRACT CONTRACT AS A SECOND CONTRACT | A CHIEFER OF CHIEF CHIEF CHIEFER OF THE PROPERTY CHIEFER OF THE CHIEFER OF THE |
| R18. Notes (Other Lo | ong-Term Debt) | en et den skinde desse de desse de en en en en en en de desse de desse desse de en e | ACTION OF THE CONTRACT AND ACTION AND ACTION AS A CONTRACT AND ACTION AC |
| R19, Other (Other Lo | ng-Term Debt) | geographical bet state, to the company prompts on the community of the com | A STEELE AT COMMON COLOR AND THE SECURITY COLOR AND A SECURITY COLOR AND |
| R20. Construction Fir | nancing – Federal | The state of the s | The state of the s |
| R21. Construction Fig | nancing – State | | And the second of second of the second of th |
| R22. Lease Principal | | graduored command in the commence of commence of the children and the commence of the children and the commence of the children and the childr | |
| R23. Net Pension Lia | ability | properties which the common temperature and the | |
| R24. Net OPEB Oblig | gation | The second secon | ** |
| R25. Other Long-Ten | m Obligations 1 | and a distributed and appropriate the first of a state of the second sec | • |
| R26. Other Long-Ter | m Obligations 2 | | |
| R27. Other Long-Ter | m 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 | | Ψ. | | | |
|--------------|--|-----------------|-----------------|--------------|------------------|-----------|---|
| | | General | Special Revenue | Debt Service | Capital Projects | Permanent | Total Governmental |
| | Revenues | | | | | | Funds |
| R01. | Taxes and Assessments 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 fax | | | • • | | | |
| R07. | Properly Assessments | | 254,225 | | | | 254,225 |
| R08. | Mella/Roos, Marks/Roos | | | | | | Park market (1995) A Park PRAIN PROVINCE AND |
| R09. | Prior-Year Taxes and Assessments | | | | | | and the state of t |
| R10. | Penalties and Costs of Delinquent Taxes and Assessments | | • | | | | \$\tag{\text{2}\text{1}\text{2} |
| 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 Ponalties | | | | | | |
| | 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 |
| R19. | Intergovernmental Federal Aid for Construction | | | | | | |
| R20. | Other Intergovernmental Federal | | 358,530 | | | | 358,530 |
| R21. | Total Intergovernmental – Federal | 0 | 358,530 | 0 | 0 | 0 | 358,530 |
| R22. | Intergovernmental – State Aid for Construction | | | | | | |
| | | | | | | | |
| R23. R24. | , | | | | | | 720 |
| R25. | | 180 | 540 | | | | 120 |
| R26. | | | | | | | 77,250 |
| R20. | - | | 77,250 | | 0 | | 77,970 |
| | Intergovernmental – Other | 180 | 77,790 | 0 | 0 | 0 | 77,010 |
| | Charges for Current Services | | | | | | 71,032 |
| | Contributions from Property Owners | | 71,032 | | | |) /1,002 |
| R30. | | | | | | | j |
| R31. | Self-Insurance Only Member Contributions | | | | | | |
| R32. | | | | | | | |
| R33. | | 0 | 0 | 0 | 0 | 0 | 0 |
| R34. | | 1 | 4,781 | j. | | , | 4,781 |
| R35. | | \$88,306 | | \$0 | \$0 | \$0 | \$854,669 |
| | | 1 400,000 | 1 | 1 | 1 | , | |

| | expenditues | | | | | i | 506,106 |
|------|---|-----------|--------------------|--|---------------------------------------|--|--|
| | Salaries and Wages | | 506,106 | | | | 69,579 |
| R37. | Employee Benefits | | 69,579 | | | } | |
| | Services and Supplies | | 77,394 | | | į F | 77,394 |
| R39. | Self-Insurance Only Claims Paid | | | | | ľ | The Armel and Market Market Street Street and the second sections of |
| R40. | Contributions to Outside Agencies | | | | | • | |
| R41. | Debt Service Retirement of Long-Term Debt | | | | | | |
| R42. | Interest on Long-Term Debt | | | | • | | and the final from a Wild to Fire from the Williams |
| R43. | Principal and Interest on Short-Term Notes and Warrants | • | 698 | | | , , , , , , , , , , , , , , , , , , , | 698 |
| | Other Dobt Service | | 000 | | | , | |
| R44. | Fotal Debt Service | 0 } | 698 | 0 | 0 | 0 | 698 |
| R45. | | 1 0 | 650 | | | ; | |
| | Capital Outlay | | 68,375 | | | J | 68,375 |
| R48. | Other Expenditures | co l | \$722,152 | \$0 | \$0 | \$0 | \$722,152 |
| | | \$0 | \$44,211 | \$0 | \$0 | \$0 | \$132,517 |
| R49. | Expenditures | \$88,306 | \$44,211 I | Ψ0 | 1 |) | |
| | Other Financing Sources (Uses) | | | | • | | mana, garang mana ana bada didididi Propinsi ya sana bada 198 |
| | Long-Term Debt Proceeds | | | • | | | partition of a section (1) by the partition of the property of the section of the |
| | Other Long-Term Debt Proceeds | | | | | | THE RESIDENCE AND RESIDENCE AND ASSESSMENT OF THE PROPERTY OF |
| | Refunding Bonds Proceeds | ÷ | | | | | |
| | Premium on Bonds Issued | | · | | | | processus and the state of the |
| | Discount on Bonds Issued | | | | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | to the straight of the straigh |
| | . Payments to Refunded Bond Escrow Agent | | | | and the second | | THE THE PERSON ASSESSED TO SELECT A SECURITY OF THE PERSON ASSESSED TO SECURITY OF THE |
| | . Demand Bonds | | | | | | |
| | . Proceeds from Sale of Capital Assets | | | | | | |
| | . Capital Leases | . " | | | | | } |
| | . Insurance Rocoveries | | | ** | | | 8,917 |
| | . Transfers In | | 8,917 | | | | -88,306 |
| | . Transfers Out | -88,306 | 70.047 | - en | 1 80 | \$0 | \$-79,389 |
| R62 | | \$-88,306 | \$8,917 | \$0 | \$0 | 1 | 1 15,555 |
| PG3 | Special and Extraordinary Items I. Special Item | | | • | | | repositions, and for all the above the desired to desired a section of the fill of the above the section of the |
| | Extraordinary Item | | | | | | |
| R65 | | 0 | 0 | 0 | 0 | 0 | 0 |
| | | | | \$0 | ! | | \$53,128 |
| R66 | | \$0 | \$53,128 |) 50 | J 40 | 1 | 350,027 |
| | 7. Fund Balances (Deficits), Beginning of Fiscal Year | 188,049 | 161,978 | | 1 | | 192,277 |
| | 3. Adjustment | 47,535 | 144,742 | | | | 192,277 |
| R69 |). Reason for Adjustment | | Audit in progress. | Tamasan taka taman ang manganan | , harries | And the second s | 050F 400 |
| R70 | D. 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 | | | У | | | |
|------|--|--|-----------|---------|--------------|------------------|-----------|--|
| | | General | Special R | evenue | Debt Service | Capital Projects | Permanent | Total Governmental |
| | Revenues | | | | | | | Funds |
| R01. | Taxes and Assessments Current Secured and Unsecured (1%) | | | | | | | Company |
| R02. | Voter-Approved Taxes | | | | | • | |] |
| R03. | Pass-through Property Taxes (ABX1 26) | | | | | | | |
| R04. | Residual Property Taxes (ABX1 26) | | | | | | | |
| R05. | Tax Increment | · . | | | | | | |
| R06. | Parcel Tax | | | | | | | 7.00 (10. |
| R07. | Property Assessments | | | | | | | managed and the first of the same and the same |
| R08. | Mello/Roos, Marks/Roos | | | | | | | And the Physical Annual |
| 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 | Communication of the Communica | 0 | 0 | 0 | 0 | 0 | 0 |
| R13. | Licenses, Permits, and Franchises | | , | ŕ | | | | |
| R14. | Fines, Forfeitures, and Penalties | | | | | | | And described the state of the |
| | Revenue from Use of Money and Property | | | | | | | (n=n)///inanaranamanamanamanaminininininin |
| R15. | Investment Earnings | | - | | | | | Principles of the second of th |
| 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 |
| R19. | Intergovernmental – Federal Aid for Construction | | | | | | | |
| R20. | Other Intergovernmental – Federal | | | | | | | |
| R21. | Total Intergovernmental – Federal | | 0 | 0 | 0 | 0 | 0 | 0 |
| R22. | Intergovernmental – State Aid for Construction | | | | | | | The second state and second se |
| R23. | State Water Project | | | | | | | |
| R24. | Homeowners Property Tax Relief | : | | | | | | g a brought on the State of the confirmed property temporary (a bit 1976) |
| R25. | Timber Yield | | | | | | | And the state of t |
| R26. | Other Intergovernmental – State | | | | | : | | The second section and the second section is a second section of the second section of the second section is a second section of the second section section is a second section of the second section |
| R27. | Total Intergoverrunental - State | | 0 | 0 | C | 0 | 0 | 0 |
| R28. | Intergovernmental – Other | | | | | | | |
| R29. | Charges for Current Services | | | 5,851 | | | | 5,851 |
| R30. | Contributions from Property Owners | | | | | . i | | |
| R31. | Self-Insurance Only Member Contributions | | | | | ; | | |
| R32. | Claim Adjustments | | | | | | | Complete And Students And Strategy on an information of the selection between |
| R33. | Total Self-Insurance Only | | 0 | 0 | (| 0 | | 0 |
| R34. | Other Revenues | • | | 19 | | ٠. | | 19 |
| R35. | Total Revenues | A section of the control of the cont | \$0 | \$5,870 | \$0 | \$0 | \$0 | \$5,870 |

| | expenditues | | | | | : | 7,276 |
|------|---|---------------------------------------|--------------------|-------|-------|---------------------------------------|--|
| | Salaries and Wages | | 7,276 | | | | 2,048 |
| | Emplayeo Benefits | | 2,048 | | | j. | 10,173 |
| | Services and Supplies | | 10,173 | | | j | |
| | Self-Insurance Only – Claims Paid | | | | • | ; [``` | A contract to the second of th |
| | Contributions to Outside Agencies | | | | | j | |
| R41. | Debt Service Retirement of Long-Term Debt | | | | | 1 | and the state of t |
| R42. | Interest on Long-Term Debt | | | | | | e grangen en gragogia e ny fan die een Arthur Toorin et 19 |
| R43. | Principal and Interest on Short-Term Notes and Warrants | | * | | | ľ | and the second s |
| R44. | Other Debt Service | | | | | i" | |
| R45. | Total Debt Service | 0 | 0 | 0 | o (| 0 | 0 |
| | Capital Outlay | |] | I | , | 1 | and the second second second second second second |
| | Other Expenditures | • | 3,229 | | | į | 3,229 |
| R48. | Total Expenditures | \$0 | \$22,726 | \$0 | \$0 [| \$0 | \$22,726 |
| R49. | Excess (Deficiency) of Revenues Over (Under) | \$0 | \$-16,856 | \$0 | \$0 | \$0 | \$-16,856 |
| | Expenditures | 1 | , | 1 | , | , | |
| R50 | Other Financing Sources (Uses) Long-Term Debt Proceeds | | | | | Ī | |
| | Other Long-Term Debt Proceeds | | | | | 1 | page negative control to the control of the Physics |
| | Refunding Bonds Proceeds | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | | | | gerigen med at the section of a section of the sect |
| | Premium on Bonds Issued | | | | | Ī | · · · · · · · · · · · · · · · · · · · |
| | Discount on Bonds Issued | | • • | | | · · · · · · · · · · · · · · · · · · · | , |
| | Payments to Refunded Bond Escrow Agent | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | 4.4.4 | | · · · · · · · · · · · · · · · · · · · | and the second of the second o |
| | Demand Bonds | | | | | · · · · · · · · · · · · · · · · · · · | A-11-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1-1- |
| | Proceeds from Sale of Capital Assets | | | | | | |
| | Capital Leases | | | | | [| and the same same same same same same same sam |
| | Insurance Recoveries | | | | | | ad, and also and processor with the second of the second o |
| R60. | . Transfers In | | 18,554 | | | · · · · · · [| 18,554 |
| R61. | Transfers Out | | | | | j | |
| R62. | . Total Other Financing Sources (Uses) | \$0 | \$18,554 | \$0 | \$0 | \$0 | \$18,554 |
| | Special and Extraordinary Items | , | , | • | | | |
| R63. | . Special Item | ****** | | • | | , | |
| R64. | , Extraordinary Item | | | | | | The state of the second st |
| R65 | . Total Special and Extraordinary Items | 0 | 0 | O | 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 | i | | | -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 Ye | | | | 111-1-1-1-1-1-1-1 | 7 | | | |
|-----------|--|----------------|--|-------------------|--|-----------------------|--|--|
| Act | ivity: (3 of 3) (Record Completed) | Streets and Ro | ads - Construction ar | nd Maintenance | | | | |
| | | General | Special Revenu | e Debt Servic | e Capital Projects | Permanent | Total Governmental Funds | |
| Rev | venues | | | | | | · | |
| | ses and Assessments Current Secured and Unsecured (1%) | | | | | | | |
| R01. | | | | | | •• | | |
| R02. | Voter-Approved Taxes Pass-through Property Taxes (ABX1 26) | | | | | | | |
| R03. | | | | | | | | |
| R04. | Residual Proporty Taxes (ABX1 26) | | | | | • | | |
| R05. | Tax Increment | | * * * * * * * * * * * * * * * * * * * | | | | And the state of t | |
| R06. | Parcel Tax | | 22,2 | 69 | | | 22,269 |) |
| R07. | Property Assessments | | - , | | | | The second section of the second section of the second second | - |
| R08. | Mello/Roos, Marks/Roos | | 5,0 | 121 | | | 5,021 | Ĩ |
| R09. | Prior-Year Taxes and Assessments | | | | | | e gans de desirios se de desirios que del proceso que de la competito de la competito de la competito de la comp | ** |
| R10. | Penalties and Costs of Delinquent Taxes and Assessments | | | | | | The section of the factor of the section of the sec | |
| R11. | Other Taxes and Assessments | | 0 27, | oon I | 0 | 0 | 0 27,290 | Ô |
| R12. | Total Taxes and Assessments | 1 | 0) 27,3 | 250 | , | ş | | |
| | icenses, Permits, and Franchises | | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 | | | | Committee of a contract of the | |
| | ines, Forfeitures, and Penaltles | | | | | | , | |
| | Revenue from Use of Money and Property | | | | | | | |
| R15. | Investment Earnings | | n | | N | and the second of the | | |
| R16. | Rents, Leases, Concessions, and Royalties | | | | | |) | |
| R17. | Other Revenue from Use of Money and Property Total Revenue from Use of Money and Property | | 0 | 0 | 0 | 0 | 0 | 0 |
| R18. | | j | 9 | 1 | , | | g. s. c. co | |
| R19. | Intergovernmental – Federal Aid for Construction | | | | | | | <u></u> |
| R20. | Other Intergovernmental – Federal | | www. | | | 0 | 0 | 0 |
| R21. | Total Intergovernmental – Federal | | 0 } | 0 | 0 | • 1 | 3 | |
| R22. | Intergovernmental – State Aid for Construction | | | | | | Programme of the State of the S | |
| R23. | State Water Project | | | | | | | 120 |
| R24. | Homeowners Property Tax Rollef | | | 120 | | | | |
| R25. | Timber Yield | ** | | | | | The second secon | també de 10 hours |
| R26. | Other Intergovernmental – State | | | | | | | 120 |
| R27. | Total Intergovernmental State | | 0 | 120 | 0 | 0 | 0 | |
| R28. | . Intergovernmental – Other | | | | | | | |
| | . Charges for Current Services | | | | | | | |
| | . Contributions from Property Owners | | | | ÷. | |] | |
| | Self-Insurance Only | | | | • | | The State of Association is a selected as a second constitution of a self-field | and the state of t |
| R31 | and the storm | | | | | | | CARPORT COMME |
| R32 | Z. Claim Adjustments | | | | - construction of the contract | 0 | 0 | 0 |
| R33 | 3. Total Self-Insurance Only | | 0 | 0 | 0 | 4. 1 | grant a responsable from the contract of the c | 3,625 |
| R3 | 1. Other Revenues | | The second of the second same and the second | 3,625 | | en l | | 1,035 |
| R35 | 5. Total Revenues | | \$0 | 31,035 | \$0 | \$0 | 40) | |

| | expenences | | 3 4 45 3 | | | | 14,454 |
|------|---|----------|-----------|-----|--------|---------|--|
| | Salaries and Woges | | 14,454 | | | 3 | 4,618 |
| | Employee Benefits | | 4,618 | | | 1 | 12,765 |
| | Services and Supplies | | 12,765 | | | i, | |
| | Self-Insurance Only Claims Pald | | · · | | | ! [- | = 100 to 2000, = 100 to 100 = 100 to 1 to 100 to 10 |
| | Contributions to Outside Agencies | | | | | ļ. | |
| R41. | Debt Service Retirement of Long-Term Debt | | | | | Ĭ | magnic magnificações e transcritor entra de metro |
| R42. | Interest on Long-Term Debt | | | | | ľ | de communicación de entre de entre de la companyon de la companyon de entre |
| R43. | Principal and Interest on Short-Term Notes and Warrants | • | | | 2.2 22 | | |
| R44. | Other Debt Service | | | | | | may early minarray (C.C.) |
| R45. | Total Debt Service | 6 | 0 | 0 | 0 | 0 | 0 |
| | Capital Outlay | \ | ļ i | ' | , | | |
| | Other Expenditures | | 3,860 | | | | 3,860 |
| R48. | Total Expenditures | \$0 | \$35,697 | \$0 | \$0 | \$0 | \$35,697 |
| R49. | Excess (Deficiency) of Revenues Over (Under) | \$0 | \$-4,662 | \$0 | \$0 | \$0 | \$-4,662 |
| | Expenditures | 1 | j , | , | | | |
| | Other Financing Sources (Uses) Long-Term Debt Proceeds | | | • | • | | man gang rang melantah kuntan melantah |
| | Other Long-Term Debt Proceeds | | | | | | and an entertainment and out of the entertainment |
| | Refunding Bonds Proceeds | | | | | | And Wilson W. Committee and Co |
| | Premium on Bonds Issued | | | | | | en angele and an entered by the second section of the section of th |
| | Discount on Bonds Issued | | | | | | A Commission of the Control of the C |
| R55. | Payments to Refunded Bond Escrow Agent | | | | *** | | And the state of t |
| | Demand Bonds | | | | | | |
| R57. | Proceeds from Sale of Capital Assets | | | | | | |
| | Capital Leases | | | | | | |
| R59. | Insurance Recoveries | | | | | | THE PROPERTY OF THE PARTY OF TH |
| 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 | • | , | | | | Francisco Company of the Company of |
| R63 | . Special Item | | | | | | |
| R64 | . Extraordinary Item | | | | | | |
| R65 | . Total Special and Extraordinary Items | 0 | 0 | 0 | 0 | 0 | 0 |
| R66 | . Not 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 | | | | • | | And the second s |
| R69 | , Reason for Adjustment | | | | | | The second secon |
| 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 C | apital Projects | Permanent | Total Governmental Funds |
|--------|---|--|--|--|--|--|--|
| F | ssets | | | | | ļ | 235,584 |
| R01. C | Cash and Investments | 235,584 | | | | \$ | |
| R02. I | nvastments | | | | | ; | 93,008 |
| R03. / | Accounts Receivable (net) | | 93,008 | | | | |
| R04. | faxes Receivable | | | | | | |
| R05. 1 | nterest Receivable (net) | | | | | | |
| R06, 1 | _ease Payments Receivable | | | | | | |
| R07. | Due from Other Funds | | | | | | The state of the s |
| R08. | Due from Other Governments | | | | | | PARTITION OF A COMMUNICATION OF |
| R09. | Advances to Other Funds | | | | | | |
| R10. | Inventories | | | | | | |
| R11. | Prepaid Items | | | | | | anger men graphical debugging by the majority \$2.0000 |
| R12. | Loans, Notes, and Contracts Receivable | | | | , | | 1,312 |
| R13. | Other Assets 1 | | 1,312 | | | | 1,012 |
| R14. | Other Assets 2 | | | | | | |
| R15. | Other Assets 3 | | | na na promo de la composición del la composición del composición de la composición del composición del composición de la composición del composición del composición del composición del composición del composici | | | 0200.004 |
| R16. | Total Assets | \$235,58 | \$94,320 | \$0 | \$0 | \$0 | \$329,904 |
| R17. | Deferred Outflows of Resources | | | e gregoriano e con contra como de la composição de la com | Andrews of the second of the s | And the same of th | \$200.00d |
| R18. | Total Assets and Deferred Outflows of Resources | \$235,58 | \$94,320 | \$0 | \$0 | \$0 | \$329,904 |
| | Liabilities | | | | | | 7,800 |
| | Accounts Payable | | 7,800 | | | | |
| R20. | Contracts and Retainage Payable | | | | | | The state of the s |
| | Interest Payable | | i. | | | | - And The same and the form of the common than the first of the common than th |
| R22. | Due to Other Funds | | | | | | grammand different managers of the state of the different state of |
| R23. | Due to Other Governments | | | | | | |
| R24. | Advances from Other Funds | | | | | | The state of the s |
| R25 | . Deposits and Advances | | | | | | products of humaniques to the control of the products and professional desires of the |
| R26 | . Loans and Notes Payable | | | | | 1 | 6,157 |
| R27 | . Other Liabilities 1 | | 6,157 | | | | 103,695 |
| R28 | . Other Liabilities 2 | | 103,695 | | | | 100,000 |
| R29 | . Other Liabilities 3 | | | g commy management to the month of the month | | | \$117,652 |
| R30 | , Total Liabilities | The state of the s | \$0 \$117,652 | \$0 | \$0 |) } | 0 \$117,652 |
| R31 | . Deferred inflows of Resources | | | The same of the same and the sa | more commented for more than the comment of the com | Tanana and the same of the sam | 50 \$117,652 |
| R32 | Total Liabilities and Deferred Inflows of Resources | 5 | \$0 \$117,652 | \$0 | \$0 |) | 50 \$117,652 |
| | Fund Balances (Deficits) | | | | | | |
| R3 | 3. Nonspendable | | en e | eri Ognamente en en en en en | The same of the sa | 11.00.0 1.00.000 0.00.0 | -23,332 |
| R3 | 4. Restricted | | -23,332 | | | : | -20,504 |
| R3 | 5. Committed | | | | | | Stronger Stronger of the same and the same |
| R3 | 6. Assigned | | W.1 | | | | OOE EDA |
| R3 | 7. Unassigned | 235, | 584 | | | | 235,584 |

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