

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Phelan Pinon Hill Community Services District

Reporting Year: **2018**

ID Number: **12053606700**

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

Signature

Lori Lowrance

Name (Please Print)

Administrative Services Manager

Title

January 30, 2019

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 1/30/2019 11:16:14 AM

Special District of Phelan Pinon Hill Community Services District
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2018

District Mailing Address

Street 1 4176 Warbler Road Has Address Changed?
Street 2
City Phelan State CA Zip 92371
Email LLowrance@pphcsd.org

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	Mark		Roberts	President
Member 2	Alex		Brandon	Vice President
Member 3	Al		Morrisette	Director
Member 4	Cathy		Pace	Director
Member 5	Dan		Whalen	Director
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Donald		Bartz	General Manager	DBartz@pphcsd.org
Official 2	Lori		Lowrance	Admin Services Manager	LLowrance@pphcsd.org
Officials					

Report Prepared By

First Name Christopher M. I. J Last Name Brown
Telephone (657) 214-2307 Email chris@fedakbrownllp.com

Independent Auditor

Firm Name Fedak & Brown LLP
First Name Christopher M. I. J Last Name Brown
Telephone (657) 214-2307

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.

BCU DPCU

3. Is financial data of this BCU included in the financial statements or Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?

City County Special District

4. In which City, County, or Special District financial statements or CAFR is the financial data of this BCU included?

City name:

County name:

Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No

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

Fiscal Year: 2018

Operating Revenues

R01.	Service Charges	
R02.	Permit and Inspection Fees	
R03.	Connection Fees	
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	
R06.	Service Penalties	
R07.	Other Operating Revenues	
R08.	Total Operating Revenues	

Operating Expenses

R09.	Transmission	
R10.	Treatment and Disposal	
R11.	Taxes	
R12.	Personnel Services	
R13.	Contractual Services	
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	
R16.	Depreciation and Amortization Expenses	
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	
R19.	Operating Income (Loss)	

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	
SD26.	Special Assessments	
SD27.	Special Taxes	
SD28.	Prior-Year Taxes and Assessments	
SD29.	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	
R30.	Aid for Construction	
R31.	Other Intergovernmental – Federal	
	Intergovernmental – State	
R32.	Aid for Construction	
SD33.	Homeowners Property Tax Relief	
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	
	Nonoperating Expenses	
R42.	Interest Expense	
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	
	Capital Contributions	
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	
R54.	Transfers In	
R55.	Transfers Out	
	Special and Extraordinary Items	
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	
R56.	Change in Net Position	
R57.	Net Position (Deficit), Beginning of Fiscal Year	
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	
R62.	Restricted	
R63.	Unrestricted	
R64.	Total Net Position (Deficit)	

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

Fiscal Year: 2018

Operating Revenues

R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	0
R03.	Collection Fees – Residential	
R04.	Collection Fees – Commercial	
R05.	Other Operating Revenues	
R06.	Total Operating Revenues	\$0

Operating Expenses

Disposal Expenses

R07.	Personnel Services	0
R08.	Contractual Services	
R09.	Materials and Supplies	
R10.	Other Disposal Expenses (Abatements)	
R11.	Total Disposal Expenses	

Collection Expenses

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

R17.	General and Administrative Expenses	
R18.	Depreciation and Amortization Expenses	
R19.	Other Operating Expenses	
R20.	Total Operating Expenses	\$0
R21.	Operating Income (Loss)	\$0

Nonoperating Revenues

R22.	Investment Earnings	
R23.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD24.	Current Secured and Unsecured (1%)	
SD25.	Voter-Approved Taxes	
SD26.	Pass-through Property Taxes (ABX1 26)	
SD27.	Property Assessments	
SD28.	Special Assessments	
SD29.	Special Taxes	
SD30.	Prior-Year Taxes and Assessments	
SD31.	Penalties and Cost of Delinquent Taxes and Assessments	
	Intergovernmental – Federal	
R32.	Aid for Construction	
R33.	Other Intergovernmental – Federal	

	Intergovernmental – State	
R34.	Aid for Construction	
SD35.	Homeowners Property Tax Relief	
SD36.	Timber Yield	
R37.	In-Lieu Taxes	
R38.	Other Intergovernmental – State	
R39.	Intergovernmental – County	
R40.	Intergovernmental – Other	
R41.	Gain on Disposal of Capital Assets	
R42.	Other Nonoperating Revenues	
R43.	Total Nonoperating Revenues	\$0
	Nonoperating Expenses	
R44.	Interest Expense	
R45.	Loss on Disposal of Capital Assets	
R46.	Other Nonoperating Expenses	
R47.	Total Nonoperating Expenses	\$0
R48.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$0
	Capital Contributions	
R49.	Federal	
R50.	State	
R51.	County	
R52.	Other Government	
R53.	Other Capital Contributions	
R54.	Total Capital Contributions	\$0
R55.	Transfers In	
R56.	Transfers Out	
	Special and Extraordinary Items	
R56.5	Special Item	
R56.6	Extraordinary Item	
R56.7	Total Special and Extraordinary Items	\$0
R57.	Change in Net Position	\$0
R58.	Net Position (Deficit), Beginning of Fiscal Year	\$38,742
R59.	Adjustment	-38,742
R60.	Reason for Adjustment	Amount was moved from Solid Waste Ent
R61.	Net Position (Deficit), End of Fiscal Year	\$0
	Net Position (Deficit)	
R62.	Net Investment in Capital Assets	
R63.	Restricted	
R64.	Unrestricted	
R65.	Total Net Position (Deficit)	\$0

Note:
(R60) Reason for Adjustment: Amount was moved from Solid Waste Enterprise to Govt since it is not an enterprise fund for the District.

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

Fiscal Year: 2018

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	2,619,068
R02.	Business	309,972
R03.	Industrial	51,173
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	798,867

Water Services Revenues

R12.	Fire Prevention	1,488
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	2,088,958
R16.	Service-Type Assessments	296,438
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	384,120

R19.	Total Operating Revenues	\$6,550,084
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Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	15,419
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	405,203
R25.	Treatment	
R26.	Transmission and Distribution	886,082
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	2,710,223
R34.	Depreciation and Amortization Expenses	1,924,171
R35.	Other Operating Expenses	

R36.	Total Operating Expenses	\$5,941,098
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R37.	Operating Income (Loss)	\$608,986
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Nonoperating Revenues

R38.	Investment Earnings	74,493
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R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	22,115
SD41.	Voter-Approved Taxes	
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	
SD44.	Special Assessments	
SD45.	Special Taxes	
SD46.	Prior-Year Taxes and Assessments	
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	2,592
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	6,250
R58.	Other Nonoperating Revenues	422,610
R59.	Total Nonoperating Revenues	\$528,060
	Nonoperating Expenses	
R60.	Interest Expense	377,742
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	26,914
R63.	Total Nonoperating Expenses	\$404,656
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$732,390
	Capital Contributions	
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	Total Capital Contributions	\$0
R72.	Transfers In	403,200
R73.	Transfers Out	
	Special and Extraordinary Items	
R73.5	Special Item	
R73.6	Extraordinary Item	

R73.7	Total Special and Extraordinary Items	\$0
R74.	Change in Net Position	\$1,135,590
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$35,770,400
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$36,905,990
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	27,628,901
R80.	Restricted	
R81.	Unrestricted	9,277,089
R82.	Total Net Position (Deficit)	\$36,905,990

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

Fiscal Year: 2018

Activity: (1 of 2) (Record Completed)

Lighting and Lighting Maintenance

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	13,077					13,077
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
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	13,077	0	0	0	0	13,077
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	0					
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						
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						
R35.	Total Revenues	\$13,077	\$0	\$0	\$0	\$0	\$13,077
Expenditures							
R36.	Salaries and Wages						

R37. Employee Benefits						
R38. Services and Supplies	13,077					13,077
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R41. Principal Payments on Long-Term Debt						
R42. Interest Payments on Long-Term Debt						
R42.5 Lease Principal						
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						
R48. Total Expenditures	13,077	0	0	0	0	13,077
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	0	0	0	0	0	0
Other Financing Sources (Uses)						
R50. Long-Term Debt Proceeds						
R51. Other Long-Term Debt Proceeds						
R51.5 Lease Obligations Proceeds						
R51.6 Proceeds from Refinancing on Loans, Notes, and Other						
R51.7 Payments to Refinanced Loans, Notes, and Other						
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	3,422					3,422
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	3,422	0	0	0	0	3,422
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	3,422	0	0	0	0	3,422
R67. Fund Balances (Deficits), Beginning of Fiscal Year						0
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	3,422	0	0	0	0	3,422

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

Fiscal Year: 2018

Activity: (2 of 2) (Record Completed)		Recreation and Park					
		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	1,076,344					1,076,344
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments	19,335					19,335
R10.	Penalties and Costs of Delinquent Taxes and Assessments	7,847					7,847
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	1,103,526	0	0	0	0	1,103,526
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	55,274	1,659				56,933
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	55,274	1,659	0	0	0	56,933
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	10,515					10,515
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	10,515	0	0	0	0	10,515
R28.	Intergovernmental – Other	62,823					62,823
R29.	Charges for Current Services	25,098					25,098
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		203,667				203,667
R35.	Total Revenues	\$1,257,236	\$205,326	\$0	\$0	\$0	\$1,462,562
Expenditures							
R36.	Salaries and Wages	153,742	11,984				165,726

R37.	Employee Benefits	45,050	5,951				51,001
R38.	Services and Supplies	149,789	19,905				169,694
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
	Debt Service						
R41.	Principal Payments on Long-Term Debt						
R42.	Interest Payments on Long-Term Debt						
R42.5	Lease Principal						
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	145,379					145,379
R47.	Other Expenditures						
R48.	Total Expenditures	\$493,960	\$37,840	\$0	\$0	\$0	\$531,800
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$763,276	\$167,486	\$0	\$0	\$0	\$930,762
	Other Financing Sources (Uses)						
R50.	Long-Term Debt Proceeds						
R51.	Other Long-Term Debt Proceeds						
R51.5	Lease Obligations Proceeds						
R51.6	Proceeds from Refinancing on Loans, Notes, and Other						
R51.7	Payments to Refinanced Loans, Notes, and Other						
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	494,163					494,163
R61.	Transfers Out	-724,820	-175,965				-900,785
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	-\$230,657	-\$175,965	\$0	\$0	\$0	-\$406,622
	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	\$532,619	-\$8,479	\$0	\$0	\$0	\$524,140
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$4,591,072	\$0	\$0	\$0	\$0	\$4,591,072
R68.	Adjustment		38,742				38,742
R69.	Reason for Adjustment		This fund was pre				
R70.	Fund Balances (Deficits), End of Fiscal Year	\$5,123,691	\$30,263	\$0	\$0	\$0	\$5,153,954

Note:

(R69) SpRev-Reason for Adjustment: This fund was previously reported in the FTR as a solid waste enterprise fund. The District does not report this fund as enterprise. Rather it is a governmental fund.

Special District of Phelan Pinon Hill Community Services District
Special Districts Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: [Detail Summary of Other Long-Term Debt](#)

Fiscal Year: 2018

R01. Purpose of Debt (1 of 1) (Record Completed)	Solar Field Construction
R02. Nature of Revenue Pledged	Net Water Revenues
R03. Debt Type	Loans
R04. Fund Type	Enterprise
SD05. Activity	Water Enterprise
R06. Year of Issue	2014
R07. Beginning Maturity Year	2015
R08. Ending Maturity Year	2034
R09. Principal Authorized	5,000,000
R10. Principal Received to Date	5,000,000
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$4,558,524
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	188,396
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$4,370,128
R19. Principal Outstanding, Current Portion	195,528
R20. Principal Outstanding, Noncurrent Portion	\$4,174,600
R21. Interest Paid in Current Fiscal Year	164,885
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Special District of Phelan Pinon Hill Community Services District
Special Districts Financial Transactions Report
Detail Summary of Other Long-Term Debt

Back to Form: [Other Long-Term Debt](#)

Fiscal Year: 2018

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Enterprise								
Loans								
Solar Field Construction	2014	4,558,524	0	188,396	4,370,128	195,528	4,174,600	164,885
Total Enterprise Debt:		\$4,558,524	\$0	\$188,396	\$4,370,128	\$195,528	\$4,174,600	\$164,885

Special District of Phelan Pinon Hill Community Services District
Special Districts Financial Transactions Report
Construction Financing
Federal and State

Go to Report: [Detail Summary of Construction Financing](#)

Fiscal Year: 2018

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (1 of 3) (Record Completed)	Construction (CIEDB - 02-033)
R03.	Nature of Revenue Pledged	100
R04.	Debt Type	Loans
R05.	Fund Type	Enterprise
SPD06.	Activity	Water Enterprise
R07.	Contract Date	
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$3,567,899
R09.	Initial Repayment Obligation	
R10.	Adjustment to Repayment Obligation in Current Fiscal Year	
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12.	Maximum Repayment Obligation per Contract, End of Fiscal Year	\$3,567,899
R13.	Year of Issue	2002
R14.	Beginning Maturity Year	2003
R15.	Ending Maturity Year	2032
R16.	Principal Authorized	3,567,899
R17.	Principal Received to Date	3,567,899
R18.	Principal Expended to Date	
R19.	Principal Unspent	3,567,899
R20.	Principal Outstanding, Beginning of Fiscal Year	\$2,202,278
R21.	Adjustment to Principal in Current Fiscal Year	
R22.	Reason for Adjustment to Principal in Current Fiscal Year	
R23.	Principal Received in Current Fiscal Year	
R24.	Principal Paid in Current Fiscal Year	114,133
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$224,407
R26.	Principal Outstanding, End of Fiscal Year	\$2,088,145
R27.	Principal Outstanding, Current Portion	118,128
R28.	Principal Outstanding, Noncurrent Portion	\$1,970,017
R29.	Interest Paid in Current Fiscal Year	75,082
R30.	Principal Delinquent, End of Fiscal Year	
R31.	Interest Delinquent, End of Fiscal Year	

Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.

R32. Estimated Payment Schedule				
Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service	
2019	118,128	71,018	189,146	Delete

2020	122,262	66,811	189,073	Delete
2021	126,542	62,457	188,999	Delete
2022	130,971	57,950	188,921	Delete
2023	135,554	53,286	188,840	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2024-2028	752,348	190,551	942,899	Delete
2029-2032	702,340	50,921	753,261	Delete
				Add Year
Total Estimated Payments	\$2,088,145	\$552,994	\$2,641,139	

Special District of Phelan Pinon Hill Community Services District
Special Districts Financial Transactions Report
Construction Financing
Federal and State

Go to Report: [Detail Summary of Construction Financing](#)

Fiscal Year: 2018

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (2 of 3) (Record Completed)	Construction (CIEDB - 14-101)
R03.	Nature of Revenue Pledged	100
R04.	Debt Type	Loans
R05.	Fund Type	Enterprise
SPD06.	Activity	Water Enterprise
R07.	Contract Date	
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$7,500,000
R09.	Initial Repayment Obligation	
R10.	Adjustment to Repayment Obligation in Current Fiscal Year	
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12.	Maximum Repayment Obligation per Contract, End of Fiscal Year	\$7,500,000
R13.	Year of Issue	2012
R14.	Beginning Maturity Year	2013
R15.	Ending Maturity Year	2043
R16.	Principal Authorized	7,500,000
R17.	Principal Received to Date	7,500,000
R18.	Principal Expended to Date	
R19.	Principal Unspent	7,500,000
R20.	Principal Outstanding, Beginning of Fiscal Year	\$6,768,861
R21.	Adjustment to Principal in Current Fiscal Year	
R22.	Reason for Adjustment to Principal in Current Fiscal Year	
R23.	Principal Received in Current Fiscal Year	
R24.	Principal Paid in Current Fiscal Year	193,368
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$382,407
R26.	Principal Outstanding, End of Fiscal Year	\$6,575,493
R27.	Principal Outstanding, Current Portion	197,796
R28.	Principal Outstanding, Noncurrent Portion	\$6,377,697
R29.	Interest Paid in Current Fiscal Year	136,112
R30.	Principal Delinquent, End of Fiscal Year	
R31.	Interest Delinquent, End of Fiscal Year	

Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.

R32. Estimated Payment Schedule				
Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service	
2019	197,796	132,123	329,919	Delete

2020	202,325	128,041	330,366	Delete
2021	206,958	123,867	330,825	Delete
2022	211,697	119,596	331,293	Delete
2023	216,545	115,228	331,773	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2024-2028	1,159,423	507,038	1,666,461	Delete
2029-2033	1,298,398	381,817	1,680,215	Delete
2034-2038	1,454,031	241,587	1,695,618	Delete
2039-2043	1,628,320	84,548	1,712,868	Delete
				Add Year
Total Estimated Payments	\$6,575,493	\$1,833,845	\$8,409,338	

Special District of Phelan Pinon Hill Community Services District
Special Districts Financial Transactions Report
Construction Financing
Federal and State

Go to Report: [Detail Summary of Construction Financing](#)

Fiscal Year: 2018

R01.	Federal or State Financing	State Financing	
R02.	Purpose of Debt (3 of 3) (Record Completed)	State Widening Project	
R03.	Nature of Revenue Pledged	100	
R04.	Debt Type	Loans	
R05.	Fund Type	Enterprise	
SPD06.	Activity	Water Enterprise	
R07.	Contract Date		
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year		\$252,633
R09.	Initial Repayment Obligation		
R10.	Adjustment to Repayment Obligation in Current Fiscal Year		
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year		
R12.	Maximum Repayment Obligation per Contract, End of Fiscal Year		\$252,633
R13.	Year of Issue		2015
R14.	Beginning Maturity Year		2016
R15.	Ending Maturity Year		2025
R16.	Principal Authorized		252,633
R17.	Principal Received to Date		252,633
R18.	Principal Expended to Date		
R19.	Principal Unspent		252,633
R20.	Principal Outstanding, Beginning of Fiscal Year		\$185,437
R21.	Adjustment to Principal in Current Fiscal Year		
R22.	Reason for Adjustment to Principal in Current Fiscal Year		
R23.	Principal Received in Current Fiscal Year		
R24.	Principal Paid in Current Fiscal Year		24,855
R24.5	Principal Refinanced in Current Fiscal Year		
R25.	Principal Paid to Date		\$48,499
R26.	Principal Outstanding, End of Fiscal Year		\$160,582
R27.	Principal Outstanding, Current Portion		25,025
R28.	Principal Outstanding, Noncurrent Portion		\$135,557
R29.	Interest Paid in Current Fiscal Year		1,663
R30.	Principal Delinquent, End of Fiscal Year		
R31.	Interest Delinquent, End of Fiscal Year		

Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.

R32. Estimated Payment Schedule			
Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service
2019	25,025	1,436	26,461

Delete

2020	25,255	1,207	26,462	Delete
2021	25,486	976	26,462	Delete
2022	25,719	743	26,462	Delete
2023	25,954	507	26,461	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2024-2025	33,143	315	33,458	Delete
				Add Year
Total Estimated Payments	\$160,582	\$5,184	\$165,766	

Special District of Phelan Pinon Hill Community Services District
Special Districts Financial Transactions Report
Detail Summary of Construction Financing

Back to Form: [Construction Financing](#)

Fiscal Year: 2018

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Federal Financing								
State Financing								
Enterprise								
Loans								
Construction (CIEDB - 02-033)	2002	2,202,278	0	114,133	2,088,145	118,128	1,970,017	75,082
Construction (CIEDB - 14-101)	2012	6,768,861	0	193,368	6,575,493	197,796	6,377,697	136,112
State Widening Project	2015	185,437	0	24,855	160,582	25,025	135,557	1,663
Total Enterprise Debt:		\$9,156,576	\$0	\$332,356	\$8,824,220	\$340,949	\$8,483,271	\$212,857

Special District of Phelan Pinon Hill Community Services District
Special Districts Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2018

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt			164,885
R03. Construction Financing			212,857
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$377,742
R06. Debt Service			377,742
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District of Phelan Pinon Hill Community Services District
Special Districts Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	5,101,797	622				5,102,419
R02. Investments						
R03. Accounts Receivable (net)	1,475	30,021				31,496
R04. Taxes Receivable	39,917					39,917
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						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$5,143,189	\$30,643	\$0	\$0	\$0	\$5,173,832
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$5,143,189	\$30,643	\$0	\$0	\$0	\$5,173,832
Liabilities						
R19. Accounts Payable	8,223					8,223
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	5,030					5,030
R26. Loans and Notes Payable						
R27. Other Liabilities 1	2,823	380				3,203
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$16,076	\$380	\$0	\$0	\$0	\$16,456
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$16,076	\$380	\$0	\$0	\$0	\$16,456
Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted						
R35. Committed						
R36. Assigned	4,240,362	30,263				4,270,625
R37. Unassigned	886,751					886,751

R38.	Total Fund Balances (Deficits)	\$5,127,113	\$30,263	\$0	\$0	\$0	\$5,157,376
R39.	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$5,143,189	\$30,643	\$0	\$0	\$0	\$5,173,832

Special District of Phelan Pinon Hill Community Services District
Special Districts Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2018

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	8,160,031	
R02. Restricted		
R03. Accounts Receivable (net)	693,404	
R04. Taxes Receivable	112,309	
R05. Interest Receivable (net)	49,382	
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories	194,475	
R09. Prepaid Items	192,796	
R10. Other Current Assets 1	169,688	
R11. Other Current Assets 2		
R12. Total Current Assets	\$9,572,085	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	1,722,824	
R17. Buildings and Improvements	44,440,153	
R18. Equipment	2,023,223	
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable		
R20. Construction in Progress	1,059,740	
R21. Intangible Assets – Nonamortizable	16,371,783	
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-24,794,474	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$40,823,249	\$0
R27. Total Assets	\$50,395,334	\$0
Deferred Outflows of Resources		
R28. Related to Pensions	377,132	
R28.5 Related to OPEB		
R28.6 Related to Debt Refunding		

R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$377,132	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$50,772,466	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	212,241	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	154,627	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	38,424	
R38.	Accrued Compensated Absences	59,852	
R39.	Long-Term Debt, Due Within One Year	536,477	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	63,236	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$1,064,857	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	59,851	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	4,174,600	
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State	8,483,271	
R55.	Lease Principal		
R56.	Net Pension Liability	75,906	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$12,793,628	\$0
R61.	Total Liabilities	\$13,858,485	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	7,991	
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$7,991	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$13,866,476	\$0
R66.	Total Net Position (Deficit)	\$36,905,990	\$0

Net Position (Deficit)

R67.	Net Investment in Capital Assets	27,628,901	
R68.	Restricted		
R69.	Unrestricted	9,277,089	
R70.	Total Net Position (Deficit)	\$36,905,990	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$50,772,466	\$0

Special District of Phelan Pinon Hill Community Services District
Special Districts Financial Transactions Report
Noncurrent Assets, Deferred Outflows of Resources,
Noncurrent Liabilities, and Deferred Inflows of Resources
Governmental Funds

Fiscal Year: 2018

	Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets		
Capital Assets		
R01. Land	2,569,743	
R02. Buildings and Improvements	2,009,769	
R03. Equipment	31,845	
R04. Infrastructure		
R05. Intangible Assets – Amortizable		
R06. Construction in Progress		
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization	-1,203,853	
R10. Net Pension Asset		
R11. Net OPEB Asset		
R12. Other Noncurrent Assets 1		
R13. Other Noncurrent Assets 2		
R14. Other Noncurrent Assets 3		
R15. Total Noncurrent Assets	\$3,407,504	
Deferred Outflows of Resources		
R16. Related to Pensions	41,907	
R17. Related to OPEB		
R18. Related to Debt Refunding		
R19. Other Deferred Outflows of Resources		
R20. Total Deferred Outflows of Resources	\$41,907	
R21. Total Noncurrent Assets and Deferred Outflows of Resources	\$3,449,411	
Noncurrent Liabilities		
R22. Deposits and Advances		
R23. Compensated Absences		11,370
R24. General Obligation Bonds		
R25. Revenue Bonds		
R26. Certificates of Participation		
R27. Other Bonds		
R28. Loans (Other Long-Term Debt)		
R29. Notes (Other Long-Term Debt)		
R30. Other (Other Long-Term Debt)		
R31. Construction Financing – Federal		
R32. Construction Financing – State		

R33. Lease Principal		
R34. Net Pension Liability		8,437
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$19,807
Deferred Inflows of Resources		
R40 Related to Pensions		889
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$889
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$20,696

Special District of Phelan Pinon Hill Community Services District
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2018

R01. Appropriations Limit	3,531,123
R02. Total Annual Appropriations Subject to the Limit	1,151,825
R03. Revenues Received (Over) Under Appropriations Limit	\$2,379,298

Special District of Phelan Pinon Hill Community Services District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2018 ○ Current Year ● Prior Year		
FORM DESC	FIELD NAME	FOOTNOTES
SolidWasteEnterpriseFund	(R02)DisposalFeesPublic	Amount was moved from Solid Waste Enterprise to Govt since it is not an enterprise fund for the District.
SolidWasteEnterpriseFund	(R07)PersonnelServices	Amount was moved from Solid Waste Enterprise to Govt since it is not an enterprise fund for the District.
SolidWasteEnterpriseFund	(R22)InvestmentEarnings	Increase due to allocation of interest income in the current year as compared to prior year.
SolidWasteEnterpriseFund	(R56)TransfersOut	Transfers (out) – operational \$167,712 Transfers (out) – equity \$8,253
WaterEnterpriseFund	(R11)OtherWaterSalesRevenues	Chromium-6 surcharge revenue
WaterEnterpriseFund	(R12)FirePrevention	Increase was due more demand in fire prevention services as compared to prior year.
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Other charges and services
WaterEnterpriseFund	(R21)WaterPurchases	Increase was due to more water related purchases in the current year based on availability.
WaterEnterpriseFund	(R24)Pumping	Decrease due the District over-estimated prior year Estimated YE power costs. SCE hadn't billed for several months as of 6/30/17 and we had to estimate. The 6/30/17 estimate was reversed in July of 2017 and the bills arrived later in the FY. SCE withheld our bills pending the resolution of some solar credit issues.
WaterEnterpriseFund	(R26)TransmissionandDistribution	Increase was primarily due to increase in Repair and Maintenance due to new maintenance schedules to bring the District up to par after the repairs had been deferred. Well repair, booster pump repair, leak repairs. Etc.
WaterEnterpriseFund	(R34)DepreciationandAmortizationExpenses	Increase due to the addition of \$7.6 million of depreciable assets in the prior year.
WaterEnterpriseFund	(R38)InvestmentEarnings	Increase was due to more favorable market conditions and mixture of investments in the current year as compared to prior year.
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Water pipeline location service charges of \$169,528 Other non-operating revenues of \$253,082
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	Other non-operating expenses
WaterEnterpriseFund	(R72)TransfersIn	Transfers from other funds
WaterEnterpriseFund	(SD40)CurrentSecuredandUnsecured(1%)	Increase due to assessed property valuations and tax collections in the current year as compared to prior year.
RevenuesExpendituresChangesFundBalances	(R09)Gen-PriorYearTaxesandAssessments	(Lighting and Lighting Maintenance) Decrease due to no allocation per property tax reconciliation schedule.
RevenuesExpendituresChangesFundBalances	(R10)Gen-PenaltiesandCostsofDelinquentTaxesandAssessments	(Lighting and Lighting Maintenance) Decrease due to no allocation per property tax reconciliation schedule.
RevenuesExpendituresChangesFundBalances	(R24)Gen-HomeownersPropertyTaxRelief	(Lighting and Lighting Maintenance) Decrease due to no allocation per property tax reconciliation schedule.
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	(Lighting and Lighting Maintenance) Transfers in – equity
RevenuesExpendituresChangesFundBalances	(R09)Gen-PriorYearTaxesandAssessments	(Recreation and Park) Decrease is due to changes in assessed property valuation and tax collections in current year.
RevenuesExpendituresChangesFundBalances	(R15)Gen-InvestmentEarnings	(Recreation and Park) Increase is due to more favorable market conditions in current year as compared to prior year.
RevenuesExpendituresChangesFundBalances	(R15)SpRev-InvestmentEarnings	(Recreation and Park) Amount was moved from Solid Waste Enterprise to Govt since it is not an enterprise fund for the District.
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Recreation and Park) Other Revenues
RevenuesExpendituresChangesFundBalances	(R34)SpRev-OtherRevenues	(Recreation and Park) Other. Amount was moved from Solid Waste Enterprise to Govt since it is not an enterprise fund for the District.
RevenuesExpendituresChangesFundBalances	(R36)SpRev-SalariesandWages	(Recreation and Park) Amount was moved from Solid Waste Enterprise to Govt since it is not an enterprise

		fund for the District.
RevenuesExpendituresChangesFundBalances	(R37)Gen-EmployeeBenefits	(Recreation and Park) Increase is based on number of employees in current year as compared to prior year.
RevenuesExpendituresChangesFundBalances	(R37)SpRev-EmployeeBenefits	(Recreation and Park) Amount was moved from Solid Waste Enterprise to Govt since it is not an enterprise fund for the District.
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Recreation and Park) Decrease is due to allocation of resources to capital outlay in the current year compared to the prior year.
RevenuesExpendituresChangesFundBalances	(R38)SpRev-ServicesandSupplies	(Recreation and Park) Amount was moved from Solid Waste Enterprise to Govt since it is not an enterprise fund for the District.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Recreation and Park) Increase due to acquisition of land for \$127,879 in current year.
RevenuesExpendituresChangesFundBalances	(R60)Gen-TransfersIn	(Recreation and Park) Operational Transfers in of \$167,712 Equity Transfers in of \$326,451
RevenuesExpendituresChangesFundBalances	(R61)Gen-TransfersOut	(Recreation and Park) Operational Transfers out of \$403,200 Equity Transfers out of \$321,620
RevenuesExpendituresChangesFundBalances	(R61)SpRev-TransfersOut	(Recreation and Park) Transfers (out) – operational \$(167,712) Transfers (out) – equity \$(8,253)
RevenuesExpendituresChangesFundBalances	(R69)SpRev-ReasonforAdjustment	(Recreation and Park) This fund was previously reported in the FTR as a solid waste enterprise fund. The District does not report this fund as enterprise. Rather it is a governmental fund.
BalanceSheetGovernmentalFunds	(R01)SpRev-CashInvestments	Amount was moved from Solid Waste Enterprise to Govt since it is not an enterprise fund for the District.
BalanceSheetGovernmentalFunds	(R03)Gen-AccountsReceivable(net)	Decrease due to collections of revenue in current year as compared to prior year.
BalanceSheetGovernmentalFunds	(R03)SpRev-AccountsReceivable(net)	Amount was moved from Solid Waste Enterprise to Govt since it is not an enterprise fund for the District.
BalanceSheetGovernmentalFunds	(R04)Gen-TaxesReceivable	Increase is due to increases in assessed valuations and tax collections in current year as compared to prior year.
BalanceSheetGovernmentalFunds	(R19)Gen-AccountsPayable	Decrease due to prior year is related to prior year construction projects which closed during the current fiscal year and the accrual of electricity costs for June 2018 versus May and June in prior year.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued salaries and related payables
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Amount was moved from Solid Waste Enterprise to Govt since it is not an enterprise fund for the District.
ProprietaryFunds	(R01)Entpr-Unrestricted	Increase due to current year net income as compared to prior year
ProprietaryFunds	(R05)Entpr-InterestReceivable(net)	Increase due to more favorable market conditions in current year as compared to prior year.
ProprietaryFunds	(R08)Entpr-Inventories	Increase from FY 2017 to FY 2018 is based off of significant increase in Units on Hand, as well as an increase in overall inventory items.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Accounts receivable – other
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Increase was due to \$245,097 in additions versus \$37,322 in transfers to depreciable assets in current year.
ProprietaryFunds	(R32)Entpr-AccountsPayable	The decrease from prior year is related to prior year construction projects which closed during the current fiscal year and the accrual of electricity costs for June 2018 versus May and June in prior year.
ProprietaryFunds	(R37)Entpr-DepositsandAdvances	The decrease in unearned revenue from prior year is due to in the prior year the District has a level pay program which gave customers a credit where the District eliminated the program and started it back up in the current fiscal year. Not as many customers signed up in the current fiscal year.
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Accrued salaries and related payables
ProprietaryFunds	(R56)Entpr-NetPensionLiability	Increase was due to changes in actuarial assumptions and changes in the discount rate in current year as compared to prior year.

NoncurrentAssetsLiabilities	(R23)Liab-CompensatedAbsences	Increase is due to number of employees in current year as compared to prior year.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	Increase is due to changes in actuarial assumptions and discount rate in current year as compared to prior year.

Total Footnote: 53
