

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Bear Valley Community Services District

Reporting Year: 2019

ID Number: 12051502200

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

Hamed Jones
Signature

Admin Svcs Director/Treasurer
Title

Hamed Jones
Name (Please Print)

1-28-20
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 1/28/2020 10:14:03 AM

Special District of Bear Valley Community Services District
 Special Districts Financial Transactions Report
 General Information

Fiscal Year: 2019

District Mailing Address

Street 1 Has Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Jay"/>	<input type="text"/>	<input type="text" value="Carlyn"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Gregory"/>	<input type="text"/>	<input type="text" value="Hahn"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Terry"/>	<input type="text"/>	<input type="text" value="Quinn"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Steve"/>	<input type="text"/>	<input type="text" value="Roberts"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Jane"/>	<input type="text"/>	<input type="text" value="Baron"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="William"/>	<input type="text" value="J"/>	<input type="text" value="Malinen"/>	<input type="text" value="General Manager"/>	<input type="text" value="bmalinen@bvcsd.org"/>
Official 2	<input type="text" value="Hamed"/>	<input type="text"/>	<input type="text" value="Jones"/>	<input type="text" value="Administrative Services Director"/>	<input type="text" value="hjones@bvcsd.org"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name

Telephone Email

Independent Auditor

Firm Name

First Name M. I. Last Name

Telephone

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

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

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

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

City name:

County name:

Special District name:

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

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

Fiscal Year: 2019

Operating Revenues

R01.	Service Charges	495,007
R02.	Permit and Inspection Fees	
R03.	Connection Fees	
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	
R06.	Service Penalties	
R07.	Other Operating Revenues	466
R08.	Total Operating Revenues	\$495,473

Operating Expenses

R09.	Transmission	
R10.	Treatment and Disposal	179,756
R11.	Taxes	
R12.	Personnel Services	690,854
R13.	Contractual Services	
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	
R16.	Depreciation and Amortization Expenses	41,259
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$911,869
R19.	Operating Income (Loss)	\$-416,396

Nonoperating Revenues

R20.	Investment Earnings	12,713
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	\$12,713
Nonoperating Expenses		
R42.	Interest Expense	11,053
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$11,053
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-414,736
Capital Contributions		
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	13,058
R53.	Total Capital Contributions	\$13,058
R54.	Transfers In	
R55.	Transfers Out	-402
Special and Extraordinary Items		
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	\$0
R56.	Change in Net Position	\$-402,080
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$674,974
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$272,894
Net Position (Deficit)		
R61.	Net Investment in Capital Assets	112,657
R62.	Restricted	
R63.	Unrestricted	160,237
R64.	Total Net Position (Deficit)	\$272,894

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

Fiscal Year: 2019

Operating Revenues

R01.	Disposal Fees – Commercial	
R02.	Disposal Fees – Public	
R03.	Collection Fees – Residential	554,592
R04.	Collection Fees – Commercial	
R05.	Other Operating Revenues	524
R06.	Total Operating Revenues	\$555,116

Operating Expenses

Disposal Expenses

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

Collection Expenses

R12.	Personnel Services	283,012
R13.	Contractual Services	
R14.	Materials and Supplies	
R15.	Other Collection Expenses	
R16.	Total Collection Expenses	283,012
R17.	General and Administrative Expenses	421,183
R18.	Depreciation and Amortization Expenses	3,321
R19.	Other Operating Expenses	
R20.	Total Operating Expenses	\$707,516
R21.	Operating Income (Loss)	\$-152,400

Nonoperating Revenues

R22.	Investment Earnings	17,716
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	\$17,716
	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	\$-134,684
	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	-7,370
	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	\$-142,054
R58.	Net Position (Deficit), Beginning of Fiscal Year	\$804,439
R59.	Adjustment	
R60.	Reason for Adjustment	
R61.	Net Position (Deficit), End of Fiscal Year	\$662,385
	Net Position (Deficit)	
R62.	Net Investment in Capital Assets	22,154
R63.	Restricted	
R64.	Unrestricted	640,231

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

\$662,385

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

Fiscal Year: 2019

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	1,974,148
R02.	Business	107,049
R03.	Industrial	
R04.	Irrigation	134,191
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

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	25,290
R19.	Total Operating Revenues	\$2,240,678

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	258,839
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	303,259
R25.	Treatment	31,181
R26.	Transmission and Distribution	1,906,724
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	182,194
R34.	Depreciation and Amortization Expenses	414,172
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$3,096,369
R37.	Operating Income (Loss)	\$-855,691

Nonoperating Revenues		
R38.	Investment Earnings	27,844
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	
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	
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	
R59.	Total Nonoperating Revenues	\$27,844
Nonoperating Expenses		
R60.	Interest Expense	52,879
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$52,879
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-880,726
Capital Contributions		
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	37,775
R71.	Total Capital Contributions	\$37,775
R72.	Transfers In	94,962

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	\$-747,989
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$7,800,036
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$7,052,047
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	6,633,454
R80.	Restricted	
R81.	Unrestricted	418,593
R82.	Total Net Position (Deficit)	\$7,052,047

Special District of Bear Valley Community Services District
Special Districts Financial Transactions Report
Other Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2019

R01. Enterprise Fund Name (Specify) (1 of 1) (Record Completed) Post Office Enterprise ▼

Operating Revenues

R02. Charges for Services

R02.5 Self-Insurance Only – Member Contributions

R03. Other Operating Revenues

R04. **Total Operating Revenues**

Operating Expenses

R05. Personnel Services

R06. Contractual Services

R07. Materials and Supplies

R08. General and Administrative Expenses

R09. Depreciation and Amortization Expenses

Self-Insurance Only

R09.5 Claim Adjustments

R09.6 Claims Paid

R10. Other Operating Expenses

R11. **Total Operating Expenses**

R12. **Operating Income (Loss)**

Nonoperating Revenues

R13. Investment Earnings

R14. Rents, Leases, and Franchises

Taxes and Assessments

SD15. Current Secured and Unsecured (1%)

SD16. Voter-Approved Taxes

SD17. Pass-through Property Taxes (ABX1 26)

SD18. Property Assessments

SD19. Special Assessments

SD20. Special Taxes

SD21. Prior-Year Taxes and Assessments

SD22. Penalties and Cost of Delinquent Taxes and Assessments

Intergovernmental – Federal

R23. Aid for Construction

R24. Other Intergovernmental – Federal

Intergovernmental – State

R25. Aid for Construction

SD26. Homeowners Property Tax Relief

SD27. Timber Yield

R28. In-Lieu Taxes

R29.	Other Intergovernmental – State	<input type="text"/>
R30.	Intergovernmental – County	<input type="text"/>
R31.	Intergovernmental – Other	<input type="text"/>
R32.	Gain on Disposal of Capital Assets	<input type="text"/>
R33.	Other Nonoperating Revenues	<input type="text"/>
R34.	Total Nonoperating Revenues	<input type="text"/>
	Nonoperating Expenses	
R35.	Interest Expense	<input type="text"/>
R36.	Loss on Disposal of Capital Assets	<input type="text"/>
R37.	Other Nonoperating Expenses	<input type="text"/>
R38.	Total Nonoperating Expenses	<input type="text"/>
R39.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	<input type="text"/>
	Capital Contributions	
R40.	Federal	<input type="text"/>
R41.	State	<input type="text"/>
R42.	County	<input type="text"/>
R43.	Other Government	<input type="text"/>
R44.	Other Capital Contributions	<input type="text"/>
R45.	Total Capital Contributions	<input type="text"/>
R46.	Transfers In	<input type="text"/>
R47.	Transfers Out	<input type="text"/>
	Special and Extraordinary Items	
R47.5	Special Item	<input type="text"/>
R47.6	Extraordinary Item	<input type="text"/>
R47.7	Total Special and Extraordinary Items	<input type="text"/>
R48.	Change in Net Position	<input type="text"/>
R49.	Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$0"/>
R50.	Adjustment	<input type="text"/>
R51.	Reason for Adjustment	<input type="text"/>
R52.	Net Position (Deficit), End of Fiscal Year	<input type="text"/>
	Net Position (Deficit)	
R53.	Net Investment in Capital Assets	<input type="text"/>
R54.	Restricted	<input type="text"/>
R55.	Unrestricted	<input type="text"/>
R56.	Total Net Position (Deficit)	<input type="text"/>

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

Fiscal Year: 2019

Activity: (2 of 3) (Record Completed)

Police Protection and Personal Safety

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Govern Fun
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)						
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	0	0	0	0	0	
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	1,156					
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	1,156	0	0	0	0	
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief						
R25. Timber Yield						
R26. Other Intergovernmental – State	148,747					
R27. Total Intergovernmental – State	148,747	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	

R34. Other Revenues						
R35. Total Revenues	\$149,903	\$0	\$0	\$0	\$0	\$
Expenditures						
R36. Salaries and Wages	127,244					
R37. Employee Benefits	22,515					
R38. Services and Supplies						
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	
R46. Capital Outlay						
R47. Other Expenditures						
R48. Total Expenditures	\$149,759	\$0	\$0	\$0	\$0	\$
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$144	\$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						
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	
R66. Net Change in Fund Balances	\$144	\$0	\$0	\$0	\$0	

R67. Fund Balances (Deficits), Beginning of Fiscal Year						
R68. Adjustment	16,925					
R69. Reason for Adjustment	Form missing Beg					
R70. Fund Balances (Deficits), End of Fiscal Year	\$17,069	\$0	\$0	\$0	\$0	

Note:

(R69) Gen-Reason for Adjustment: Form missing Beg Fund Balance

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

Fiscal Year: 2019

Activity: (3 of 3) (Record Completed)

Streets and Roads - Construction and Maintenance

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Govern Fun
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)						
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments		1,189,058				1
R09. Prior-Year Taxes and Assessments						
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	0	1,189,058	0	0	0	1
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings		53,377				
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	53,377	0	0	0	
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief						
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	0	0	0	0	0	
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	

R34.	Other Revenues		1,210				
R35.	Total Revenues	\$0	\$1,243,645	\$0	\$0	\$0	\$1
Expenditures							
R36.	Salaries and Wages		408,866				
R37.	Employee Benefits		139,257				
R38.	Services and Supplies		415,115				
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
Debt Service							
R41.	Principal Payments on Long-Term Debt		391,204				
R42.	Interest Payments on Long-Term Debt		30,917				
R42.5	Lease Principal						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	0	422,121	0	0	0	
R46.	Capital Outlay		3,848				
R47.	Other Expenditures						
R48.	Total Expenditures	\$0	\$1,389,207	\$0	\$0	\$0	\$1
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$0	\$-145,562	\$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						
R61.	Transfers Out		-13,073				
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$0	\$-13,073	\$0	\$0	\$0	
Special and Extraordinary Items							
R63.	Special Item						
R64.	Extraordinary Item						
R65.	Total Special and Extraordinary Items	0	0	0	0	0	
R66.	Net Change in Fund Balances	\$0	\$-158,635	\$0	\$0	\$0	\$

R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$0	\$2,373,000	\$0	\$0	\$0	\$2
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$0	\$2,214,365	\$0	\$0	\$0	\$2

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

Fiscal Year: 2019

Activity: (1 of 3) (Record Completed)

Governmental Services

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Govern Fun
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	1,710,943					1
R02. Voter-Approved Taxes	541,481		116,077			
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	2,252,424	0	116,077	0	0	2
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	61,430		4,910			
R16. Rents, Leases, Concessions, and Royalties	163,233					
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	224,663	0	4,910	0	0	
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief	13,651		0			
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	13,651	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	

R34.	Other Revenues	19,074					
R35.	Total Revenues	\$2,509,812	\$0	\$120,987	\$0	\$0	\$2
Expenditures							
R36.	Salaries and Wages	916,728					
R37.	Employee Benefits	421,211					
R38.	Services and Supplies	569,227		618			
R39.	Self-Insurance Only – Claims Paid						
R40.	Contributions to Outside Agencies						
Debt Service							
R41.	Principal Payments on Long-Term Debt			63,000			
R42.	Interest Payments on Long-Term Debt			19,949			
R42.5	Lease Principal						
R43.	Principal and Interest on Short-Term Notes and Warrants						
R44.	Other Debt Service						
R45.	Total Debt Service	0	0	82,949	0	0	
R46.	Capital Outlay	193,381					
R47.	Other Expenditures						
R48.	Total Expenditures	\$2,100,547	\$0	\$83,567	\$0	\$0	\$2
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$409,265	\$0	\$37,420	\$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						
R61.	Transfers Out	-74,117					
R61.5	Other Financing Sources (Uses) – Other						
R62.	Total Other Financing Sources (Uses)	\$-74,117	\$0	\$0	\$0	\$0	
Special and Extraordinary Items							
R63.	Special Item						
R64.	Extraordinary Item						
R65.	Total Special and Extraordinary Items	0	0	0	0	0	
R66.	Net Change in Fund Balances	\$335,148	\$0	\$37,420	\$0	\$0	\$

R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$2,902,489	\$0	\$236,192	\$0	\$0	\$3
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$3,237,637	\$0	\$273,612	\$0	\$0	\$3

Special District of Bear Valley Community Services District
 Special Districts Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

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

Fiscal Year: 2019

SD01. Districtwide or Improvement District/Zone	Improvement District/Zone ▼
SD02. Improvement District/Zone (if applicable)	Improvement District #2
R03. Purpose of Debt (1 of 1) (Record Completed)	Refinancing 2002 Series A ▼
R04. Nature of Revenue Pledged	Special Assessment
R05. Percent of Pledge	0%
R06. Debt Type	General Obligation Bonds ▼
R07. Fund Type	Governmental ▼
SD08. Activity	Governmental Services ▼
R09. Year of Issue	2017
R10. Beginning Maturity Year	2018
R11. Ending Maturity Year	2027
R12. Principal Authorized	792,000
R13. Principal Issued to Date	792,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$731,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	63,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$668,000
R22. Principal Payable, Current Portion	67,000
R23. Principal Payable, Noncurrent Portion	\$601,000
R24. Interest Paid in Current Fiscal Year	19,949
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of Bear Valley Community Services District
 Special Districts Financial Transactions Report
 Detail Summary of Long-Term Debt

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

Fiscal Year: 2019

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion	Interest Paid in Current Fiscal Year	
Governmental									
General Obligation Bonds									
	Refinancing 2002 Series A	2017	731,000	0	63,000	668,000	67,000	601,000	19,949
	Total Governmental Debt:		\$731,000	\$0	\$63,000	\$668,000	\$67,000	\$601,000	\$19,949

Special District of Bear Valley 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: 2019

R01. Purpose of Debt (1 of 1) (Record Completed)	Rehabilitation of Roads Infrastructure ▼
R02. Nature of Revenue Pledged	General Reserves
R03. Debt Type	Loans ▼
R04. Fund Type	Governmental ▼
SD05. Activity	Streets and Roads - Construction and Mainten: ▼
R06. Year of Issue	2016
R07. Beginning Maturity Year	2017
R08. Ending Maturity Year	2022
R09. Principal Authorized	2,000,000
R10. Principal Received to Date	2,000,000
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	\$1,617,217
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	391,204
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$1,226,013
R19. Principal Outstanding, Current Portion	399,811
R20. Principal Outstanding, Noncurrent Portion	\$826,202
R21. Interest Paid in Current Fiscal Year	30,917
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 Bear Valley Community Services District
 Special Districts Financial Transactions Report
 Detail Summary of Other Long-Term Debt

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

Fiscal Year: 2019

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Governmental								
Loans								
Rehabilitation of Roads Infrastructure	2016	1,617,217	0	391,204	1,226,013	399,811	826,202	30,917
Total Governmental Debt:		\$1,617,217	\$0	\$391,204	\$1,226,013	\$399,811	\$826,202	\$30,917

Special District of Bear Valley Community Services District
 Special Districts Financial Transactions Report
 Construction Financing
 Federal and State

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

Fiscal Year: 2019

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (1 of 1) (Record Completed)	Infrastructure Improvements ▼
R03.	Nature of Revenue Pledged	General Reserves
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	\$5,048,600
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	\$5,048,600
R13.	Year of Issue	2004
R14.	Beginning Maturity Year	2005
R15.	Ending Maturity Year	2033
R16.	Principal Authorized	5,048,600
R17.	Principal Received to Date	5,048,600
R18.	Principal Expended to Date	5,048,600
R19.	Principal Unspent	0
R20.	Principal Outstanding, Beginning of Fiscal Year	\$2,295,730
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	124,069
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$367,739
R26.	Principal Outstanding, End of Fiscal Year	\$2,171,661
R27.	Principal Outstanding, Current Portion	127,703
R28.	Principal Outstanding, Noncurrent Portion	\$2,043,958
R29.	Interest Paid in Current Fiscal Year	63,932
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
-----------------------	-----------	----------	--------------------

2020	127,703	61,759	189,462	Delete
2021	131,445	57,962	189,407	Delete
2022	135,296	54,055	189,351	Delete
2023	139,261	50,032	189,293	Delete
2024	143,341	45,892	189,233	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2024-2028	753,587	162,987	916,574	Delete
2029-2033	741,028	42,500	783,528	Delete
				Add Year
Total Estimated Payments	\$2,171,661	\$475,187	\$2,646,848	

Special District of Bear Valley Community Services District
 Special Districts Financial Transactions Report
 Detail Summary of Construction Financing

Back to Form: [Construction Financing](#)

Fiscal Year: 2019

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Federal Financing								
State Financing								
Enterprise Loans								
Infrastructure Improvements	2004	2,295,730	0	124,069	2,171,661	127,703	2,043,958	63,932
Total Enterprise Debt:		\$2,295,730	\$0	\$124,069	\$2,171,661	\$127,703	\$2,043,958	\$63,932

Special District of Bear Valley Community Services District
 Special Districts Financial Transactions Report
 Debt Service Reconciliation Report

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt	82,949		
R02. Other Long-Term Debt	422,121		
R03. Construction Financing			63,932
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$505,070	\$0	\$63,932
R06. Debt Service	505,070		63,932
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District of Bear Valley Community Services District
 Special Districts Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2019

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	3,107,355	2,516,029	272,293			5,8
R02. Investments						
R03. Accounts Receivable (net)	5,453					
R04. Taxes Receivable	27,461	14,961	993			
R05. Interest Receivable (net)	3,907	3,165	326			
R06. Lease Payments Receivable						
R07. Due from Other Funds	250,000					2
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items	78,242	2,099				
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$3,472,418	\$2,536,254	\$273,612	\$0	\$0	\$6,2
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$3,472,418	\$2,536,254	\$273,612	\$0	\$0	\$6,2
Liabilities						
R19. Accounts Payable	126,400	282,269				4
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	24,125	23,780				
R26. Loans and Notes Payable						
R27. Other Liabilities 1	67,187	15,840				
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$217,712	\$321,889	\$0	\$0	\$0	\$5
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$217,712	\$321,889	\$0	\$0	\$0	\$5
Fund Balances (Deficits)						
R33. Nonspendable	78,242	2,099				

R34. Restricted	17,069	2,162,569	273,612			2,4
R35. Committed						
R36. Assigned	97,474	49,697				1
R37. Unassigned	3,061,921					3,0
R38. Total Fund Balances (Deficits)	\$3,254,706	\$2,214,365	\$273,612	\$0	\$0	\$5.7
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$3,472,418	\$2,536,254	\$273,612	\$0	\$0	\$6.2

Special District of Bear Valley Community Services District
Special Districts Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2019

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	2,440,013	
R02.	Restricted		
R03.	Accounts Receivable (net)	597,366	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)	3,271	
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items	236,703	
R10.	Other Current Assets 1	1,483	
R11.	Other Current Assets 2	680	
R12.	Total Current Assets	\$3,279,516	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	3,662,053	
R17.	Buildings and Improvements	20,046,377	
R18.	Equipment	962,153	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress	1,737	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-15,732,394	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$8,939,926	\$0
R27.	Total Assets	\$12,219,442	\$0
Deferred Outflows of Resources			
R28.	Related to Pensions	408,603	

R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$408,603	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$12,628,045	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	266,711	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	26,512	
R35.	Due to Other Funds	250,000	
R36.	Due to Other Governments		
R37.	Deposits and Advances	15,210	
R38.	Accrued Compensated Absences	36,537	
R39.	Long-Term Debt, Due Within One Year	127,703	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	59,664	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$782,337	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	109,609	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State	2,043,958	
R55.	Lease Principal		
R56.	Net Pension Liability	1,587,472	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$3,741,039	\$0
R61.	Total Liabilities	\$4,523,376	\$0

Deferred Inflows of Resources

R62.	Related to Pensions	117,343	
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		

R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$117,343	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$4,640,719	\$0
R66.	Total Net Position (Deficit)	\$7,987,326	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	6,768,265	
R68.	Restricted		
R69.	Unrestricted	1,219,061	
R70.	Total Net Position (Deficit)	\$7,987,326	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$12,628,045	\$0

Special District of Bear Valley 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: 2019

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	4,820,357	
R02.	Buildings and Improvements	6,015,655	
R03.	Equipment	2,171,122	
R04.	Infrastructure	24,179,347	
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress	4,265,986	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-29,553,468	
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	\$11,898,999	
Deferred Outflows of Resources			
R16	Related to Pensions	567,113	
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$567,113	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$12,466,112	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		147,171
R24.	General Obligation Bonds		668,000
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		1,226,013
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		2,480,042
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		21,156
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		1,086,084
R39. Total Noncurrent Liabilities		\$5,628,466
Deferred Inflows of Resources		
R40 Related to Pensions		128,112
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$128,112
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$5,756,578

Special District of Bear Valley Community Services District
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2019

R01. Appropriations Limit	9,848,230
R02. Total Annual Appropriations Subject to the Limit	2,382,152
R03. Revenues Received (Over) Under Appropriations Limit	\$7,466,078

Special District of Bear Valley Community Services District
 Special Districts Financial Transactions Report
 Summary

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Fund	
Governmental Revenues				
R01. General	2,659,715			
R02. Special Revenue	1,243,645			
R03. Debt Service	120,987			
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$4,024,347			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer			495,473	
R17. Solid Waste			555,116	
R18. Transit				
R19. Water			2,240,678	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$3,291,267	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			12,713	
R30. Solid Waste			17,716	
R31. Transit				
R32. Water			27,844	
R33. Other Enterprise				

R34.	Conduit				
R35.	Transportation				
R36.	Total Non-Operating Revenues			\$58,273	
R36.5	Total Revenues	\$4,024,347	\$0	\$3,349,540	

Governmental Expenditures

R37.	General	2,250,306			
R38.	Special Revenue	1,389,207			
R39.	Debt Service	83,567			
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$3,723,080			

Internal Service Expenses

R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		

Enterprise Expenses

Operating Expenses

R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer			911,869	
R53.	Solid Waste			707,516	
R54.	Transit				
R55.	Water			3,096,369	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$4,715,754	

Non-Operating Expenses

R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer			11,053	
R66.	Solid Waste				
R67.	Transit				
R68.	Water			52,879	
R69.	Other Enterprise				

R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$63,932	
R72.5	Total Expenditures/Expenses	\$3,723,080	\$0	\$4,779,686	
R73.	Transfer In			94,962	
R74.	Transfer Out	-87,190		-7,772	
R75.	Change in Fund Balance/Net Position	\$214,077	\$0	\$-1,292,123	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$5,511,681	\$0	\$9,279,449	
R77.	Adjustments	16,925			
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$5,742,683	\$0	\$7,987,326	
Assets					
R79.	Total Current Assets	6,282,284		3,279,516	
R80.	Total Noncurrent Assets			8,939,926	
R81.	Total Assets	\$6,282,284	\$0	\$12,219,442	
Liabilities					
R82.	Total Current Liabilities	539,601		782,337	
R83.	Total Noncurrent Liabilities			3,741,039	
R84.	Total Liabilities	\$539,601	\$0	\$4,523,376	
R85.	Total Fund Balance/Net Position (Deficit)	\$5,742,683	\$0	\$7,987,326	

Special District of Bear Valley Community Services District
 Special District Financial Transactions Report
 Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Other charges for services
SewerEnterpriseFund	(R12)PersonnelServices	Increase is due primarily to this year's implementation of GASB 68 allocation to the Sewer Enterprise fund as compared to prior year.
SewerEnterpriseFund	(R52)OtherCapitalContributions	Capacity charges
SewerEnterpriseFund	(R55)TransfersOut	Operating transfers out
SolidWasteEnterpriseFund	(R05)OtherOperatingRevenues	Other charges for services
SolidWasteEnterpriseFund	(R12)PersonnelServices	Increase is due to increases in salaries, benefits and GASB 68 expense incurred in the current year as compared to prior year.
SolidWasteEnterpriseFund	(R56)TransfersOut	Operating transfers (out)
WaterEnterpriseFund	(R02)Business	Decrease is due to less commercial water revenue compared to the prior year.
WaterEnterpriseFund	(R04)Irrigation	Decrease is due to less Lakefill water revenue compared to prior year.
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Other charges for services
WaterEnterpriseFund	(R25)Treatment	Increase is due to higher lab analysis and chemical expenses compared to prior year.
WaterEnterpriseFund	(R26)TransmissionandDistribution	Increase is due primarily to increases in salaries and benefits and repairs and maintenance costs in the current year as compared to prior year.
WaterEnterpriseFund	(R33)GeneralandAdministrativeExpenses	Increases due to increases in legal costs, bad debt expense, office supplies and recruitment expenses as compared to prior year.
WaterEnterpriseFund	(R70)OtherCapitalContributions	Capacity charges
WaterEnterpriseFund	(R72)TransfersIn	Operating transfers in
RevenuesExpendituresChangesFundBalances	(R02)DebtServ-VoterApprovedTaxes	(Governmental Services) Increase is due to increases in assessed valuations and County collections.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Governmental Services) Other revenues
RevenuesExpendituresChangesFundBalances	(R35)DebtServ-TotalRevenues	(Governmental Services) See explanation for cell R02 above
RevenuesExpendituresChangesFundBalances	(R36)Gen-SalariesandWages	(Governmental Services) Increase based on increases in salaries and benefits in the current year as compared to the prior year.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Governmental Services) Decrease based on current year capital expenditures as compared to the prior year.
RevenuesExpendituresChangesFundBalances	(R61)Gen-TransfersOut	(Governmental Services) Operating transfers out
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	(Police Protection and Personal Safety) Federal and State aid
RevenuesExpendituresChangesFundBalances	(R34)SpRev-OtherRevenues	(Streets and Roads - Construction and Maintenance) Other revenues
RevenuesExpendituresChangesFundBalances	(R36)SpRev-SalariesandWages	(Streets and Roads - Construction and Maintenance) Increase due to increase in employees during current year as compared to prior year.
RevenuesExpendituresChangesFundBalances	(R38)SpRev-ServicesandSupplies	(Streets and Roads - Construction and Maintenance) Increase is primarily due to increase in maintenance and materials needed due to harsher winter weather as compared to prior year, as well as increased attorney costs related to project arbitration, and engineering fees.
RevenuesExpendituresChangesFundBalances	(R46)SpRev-CapitalOutlay	(Streets and Roads - Construction and Maintenance) Capital outlay decreased primarily to expenditures incurred on roads project from prior year.
RevenuesExpendituresChangesFundBalances	(R61)SpRev-TransfersOut	(Streets and Roads - Construction and Maintenance) Operating transfers (out)
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	Accrued wages and related payables
BalanceSheetGovernmentalFunds	(R27)SpRev-OtherLiabilities1	Accrued wages and related payables
BalanceSheetGovernmentalFunds	(R30)Gen-TotalLiabilities	Decrease is primarily due to the network server upgrade the District was working on in the prior year. This did not occur in the current year.
BalanceSheetGovernmentalFunds	(R30)SpRev-TotalLiabilities	Increase due to acquisition of new equipment (trailer) and June legal expense related to the paving project dispute in the current year as compared to prior year.
ProprietaryFunds	(R01)Entpr-Unrestricted	Decrease is primarily due to increase in operating expenses as a result of ongoing operations.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Property assessments receivable
ProprietaryFunds	(R11)Entpr-OtherCurrentAssets2	Accounts receivable - other
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Accrued wages and related payables
NoncurrentAssetsLiabilities	(R23)Liab-CompensatedAbsences	Increase is due to hiring three new employees during the current fiscal year
NoncurrentAssetsLiabilities	(R36)Liab-OtherNoncurrentLiabilities1	Interest payable on long-term debt
NoncurrentAssetsLiabilities	(R38)Liab-OtherNoncurrentLiabilities3	Employee contract payable current and long term

Total Footnote: 38

