

Special District of River Pines Public Utility District
 Special Districts Financial Transactions Report
 General Information

Fiscal Year: 2019

District Mailing Address

Street 1 P.O. Box 70 Has Address Changed?
 Street 2 22900 Canyon Ave.
 City River Pines State CA Zip 95675
 Email rppud@rppud.org

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	Rosco		Raymond	Chairperson
Member 2	Anita		Ebbinghausen	Vice Chairperson
Member 3	Patrick		Henry	Director
Member 4	Richard		Miller	Director
Member 5	Karla		Christensen	Director
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Candi		Bingham	General Manager	rppud@rppud.org
Officials					

Report Prepared By

First Name Robert M. I. w Last Name Johnson
 Telephone (916) 723-2555 Email robertwjohansoncpagroup@gmail.com

Independent Auditor

Firm Name Robert W. Johnson an Accountancy Corporation
 First Name Robert M. I. w Last Name Johnson
 Telephone (916) 723-2555

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 River Pines Public Utility 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	156,124
R02.	Permit and Inspection Fees	
R03.	Connection Fees	
R04.	Standby and Availability Charges	3,911
R05.	Service-Type Assessments	
R06.	Service Penalties	
R07.	Other Operating Revenues	7,539
R08.	Total Operating Revenues	\$167,574
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	47,747
R16.	Depreciation and Amortization Expenses	16,050
R17.	Other Operating Expenses	135,838
R18.	Total Operating Expenses	\$199,635
R19.	Operating Income (Loss)	\$-32,061
Nonoperating Revenues		
R20.	Investment Earnings	6,800
R21.	Rents, Leases, and Franchises	
Taxes and Assessments		
SD22.	Current Secured and Unsecured (1%)	6,942
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	142
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	3,000
R41.	Total Nonoperating Revenues	\$16,884
	Nonoperating Expenses	
R42.	Interest Expense	
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	790
R45.	Total Nonoperating Expenses	\$790
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-15,967
	Capital Contributions	
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$0
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	\$0
R56.	Change in Net Position	\$-15,967
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$46,847
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$30,880
	Net Position (Deficit)	
R61.	Net Investment in Capital Assets	70,510
R62.	Restricted	16,754
R63.	Unrestricted	-56,384
R64.	Total Net Position (Deficit)	\$30,880

Special District of River Pines Public Utility 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	186,080
R02.	Business	
R03.	Industrial	
R04.	Irrigation	
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	3,911
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	8,844
R19.	Total Operating Revenues	\$198,835

Operating Expenses

Water Supply Expenses

R20.	Water Supply	6,701
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	19,411
R25.	Treatment	
R26.	Transmission and Distribution	98,609
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	60,199
R34.	Depreciation and Amortization Expenses	27,244
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$212,164
R37.	Operating Income (Loss)	\$-13,329

Nonoperating Revenues

R38.	Investment Earnings	52
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R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	8,003
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	163
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	
R58.	Other Nonoperating Revenues	3,000
R59.	Total Nonoperating Revenues	<u>\$11,218</u>
	Nonoperating Expenses	
R60.	Interest Expense	
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	10,646
R63.	Total Nonoperating Expenses	<u>\$10,646</u>
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	<u>\$-12,757</u>
	Capital Contributions	
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	Total Capital Contributions	<u>\$0</u>
R72.	Transfers In	
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	\$-12,757
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$854,575
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$841,818
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	389,479
R80.	Restricted	16,754
R81.	Unrestricted	435,585
R82.	Total Net Position (Deficit)	\$841,818

Special District of River Pines Public Utility 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)	Water Well
R03.	Nature of Revenue Pledged	Revenues
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	\$190,000
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	\$190,000
R13.	Year of Issue	1999
R14.	Beginning Maturity Year	2007
R15.	Ending Maturity Year	2026
R16.	Principal Authorized	190,000
R17.	Principal Received to Date	190,000
R18.	Principal Expended to Date	190,000
R19.	Principal Unspent	0
R20.	Principal Outstanding, Beginning of Fiscal Year	\$76,000
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	9,500
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$28,500
R26.	Principal Outstanding, End of Fiscal Year	\$66,500
R27.	Principal Outstanding, Current Portion	9,500
R28.	Principal Outstanding, Noncurrent Portion	\$57,000
R29.	Interest Paid in Current Fiscal Year	0
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	9,500		9,500	Delete
2021	9,500		9,500	Delete

Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2022	9,500		9,500	Delete
2023	9,500		9,500	Delete
2024	9,500		9,500	Delete
2025-2026	19,000		19,000	Delete
				Add Year
Total Estimated Payments	\$66,500	\$0	\$66,500	

Special District of River Pines Public Utility 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								
Water Well	1999	76,000	0	9,500	66,500	9,500	57,000	0
Total Enterprise Debt:		\$76,000	\$0	\$9,500	\$66,500	\$9,500	\$57,000	\$0

SPD PrintAll 2019 River Pines Public Utility District - LGRS Online
Special District of River Pines Public Utility 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			
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$0
R06. Debt Service			
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District of River Pines Public Utility 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	334,283	
R02. Restricted		
R03. Accounts Receivable (net)	18,667	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	7,778	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$360,728	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted	52,553	
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	15,263	
R17. Buildings and Improvements	1,491,302	
R18. Equipment	149,638	
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable		
R20. Construction in Progress	0	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-1,129,714	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1	828	
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$579,870	\$0
R27. Total Assets	\$940,598	\$0
Deferred Outflows of Resources		
R28. Related to Pensions		
R28.5 Related to OPEB		
R28.6 Related to Debt Refunding		

R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$0	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$940,598	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable		
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	1,400	
R38.	Accrued Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	9,500	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$10,900	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State	57,000	
R55.	Lease Principal		
R56.	Net Pension Liability	0	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$57,000	\$0
R61.	Total Liabilities	\$67,900	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$0	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$67,900	\$0
R66.	Total Net Position (Deficit)	\$872,698	\$0

Net Position (Deficit)

R67.	Net Investment in Capital Assets	459,989	
R68.	Restricted	33,508	
R69.	Unrestricted	379,201	
R70.	Total Net Position (Deficit)	\$872,698	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$940,598	\$0

Special District of River Pines Public Utility District
 Special Districts Financial Transactions Report
 Summary

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$0			
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			167,574	
R17. Solid Waste				
R18. Transit				
R19. Water			198,835	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$366,409	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			16,884	
R30. Solid Waste				
R31. Transit				
R32. Water			11,218	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	Total Non-Operating Revenues			\$28,102	
R36.5	Total Revenues	\$0	\$0	\$394,511	\$394,511
Governmental Expenditures					
R37.	General				
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$0			
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			199,635	
R53.	Solid Waste				
R54.	Transit				
R55.	Water			212,164	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$411,799	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer			790	
R66.	Solid Waste				
R67.	Transit				
R68.	Water			10,646	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$11,436	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$423,235	\$423,235

R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$-28,724	\$-28,724
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$901,422	\$901,422
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$872,698	\$872,698
Assets					
R79.	Total Current Assets			360,728	360,728
R80.	Total Noncurrent Assets			579,870	579,870
R81.	Total Assets	\$0	\$0	\$940,598	\$940,598
Liabilities					
R82.	Total Current Liabilities			10,900	10,900
R83.	Total Noncurrent Liabilities			57,000	57,000
R84.	Total Liabilities	\$0	\$0	\$67,900	\$67,900
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$872,698	\$872,698

Special District of River Pines Public Utility District
 Special District Financial Transactions Report
 Footnotes

Fiscal Year: 2019		
FOUN. DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R01)ServiceCharges	Varies each year
SewerEnterpriseFund	(R07)OtherOperatingRevenues	Voluntary lock-off: \$ 1,500 Late fees: \$ 2,926 Other: \$ 3,113
SewerEnterpriseFund	(R17)OtherOperatingExpenses	Collection
SewerEnterpriseFund	(R40)OtherNonoperatingRevenues	Wireless site lease
SewerEnterpriseFund	(R44)OtherNonoperatingExpenses	Street lighting
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Voluntary lock-off :\$1,500 Late fees: \$ 2,929 Other: \$ 4,415
WaterEnterpriseFund	(R33)GeneralandAdministrativeExpenses	Varies each yera
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Wireless site lease
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	Street lighting: \$ 790 DWSRF grant, net of \$ 435,394 income: \$ 9,856
ConstructionFinancing	(R27)PrincipalOutstandingCurrentPortion	(1_Water Well) Same amount each year
ConstructionFinancing	(R29)InterestPaidinCurrentFiscalYear	(1_Water Well) No interest
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	no work in progress
ProprietaryFunds	(R24)Entpr-OtherNoncurrentAssets1	Utility Deposits
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	No deferred grant proceeds
ProprietaryFunds	(R56)Entpr-NetPensionLiability	no defined benefit plan

Total Footnote: 15

Supplement to the Annual Report of Special Districts

Special District ID Number:	12400300800
Name of District:	River Pines Public Utility District

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

- | | | | |
|-----------------------------------------|----------------------------------------|----------------------------------------|-----------------------------------------------|
| <input type="checkbox"/> July 2018 | <input type="checkbox"/> October 2018 | <input type="checkbox"/> January 2019 | <input type="checkbox"/> April 2019 |
| <input type="checkbox"/> August 2018 | <input type="checkbox"/> November 2018 | <input type="checkbox"/> February 2019 | <input type="checkbox"/> May 2019 |
| <input type="checkbox"/> September 2018 | <input type="checkbox"/> December 2018 | <input type="checkbox"/> March 2019 | <input checked="" type="checkbox"/> June 2019 |

Return this form to the **California State Controller's Office**. If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Local Finance Statistics Branch, 1-800-242-4523

A. Capital Outlay Expenditures for Enterprise Activities

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

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

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

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

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

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$ 3,559
Construction (Census Code F80)	\$

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$ 10,571
Construction (Census Code F91)	\$