

Special District of Circle XX Community Services District  
Special Districts Financial Transactions Report  
General Information

Fiscal Year: 2018

District Mailing Address

Street 1 P O Box 1645  Has Address Changed?  
Street 2  
City San Andreas State CA Zip 95249  
Email marydean@caltel.com

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	Rick		Hill	Director
Member 2	Cathy	M	Cothran	Director
Member 3	Debra	L	Fudala	Director
Member 4	Patsy	A	Bourassa	Director
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Mary	E	Dean	Financial Officer	marydean@caltel.com
Official 2	Richard		Fudala	Road Manager	circlexxroadmgr@aol.com
Officials					

Report Prepared By

First Name Mary M. I. E Last Name Dean  
Telephone (209) 785-3293 Email marydean@caltel.com

Independent Auditor

Firm Name Sherri Davis EA  
First Name Sherri M. I. Last Name Davis  
Telephone (209) 796-0976

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

Special District of Circle XX 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 1) (Record Completed)

Streets and Roads - Construction and Maintenance ▾

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
<b>Revenues</b>						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	0					
R02. Voter-Approved Taxes						
R03. Pass-through and Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments	54,506					5
R09. Prior-Year Taxes and Assessments	3,060					
R10. Penalties and Costs of Delinquent Taxes and Assessments						
R11. Other Taxes and Assessments						
R12. Total Taxes and Assessments	57,566	0	0	0	0	5
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	13					
R18. Total Revenue from Use of Money and Property	13	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						
R27. Total Intergovernmental – State	0	0	0	0	0	
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	\$57,579	\$0	\$0	\$0	\$0	\$5

**Expenditures**

R36. Salaries and Wages						
R37. Employee Benefits						
R38. Services and Supplies	52,342					5
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
<b>Debt Service</b>						
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	\$52,342	\$0	\$0	\$0	\$0	\$5
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$5,237	\$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	\$5,237	\$0	\$0	\$0	\$0	\$
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$62,649	\$0	\$0	\$0	\$0	\$6
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$67,886	\$0	\$0	\$0	\$0	\$6

Special District of Circle XX 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
<b>Assets</b>						
R01. Cash and Investments	67,886					67
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. <b>Total Assets</b>	\$67,886	\$0	\$0	\$0	\$0	\$67
R17. <b>Deferred Outflows of Resources</b>						
R18. <b>Total Assets and Deferred Outflows of Resources</b>	\$67,886	\$0	\$0	\$0	\$0	\$67
<b>Liabilities</b>						
R19. Accounts Payable	0					
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. <b>Total Liabilities</b>	\$0	\$0	\$0	\$0	\$0	
R31. <b>Deferred Inflows of Resources</b>						
R32. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$0	\$0	\$0	\$0	\$0	
<b>Fund Balances (Deficits)</b>						
R33. Nonspendable						
R34. Restricted						
R35. Committed						

R36. Assigned

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R37. Unassigned

67,886					67
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R38. Total Fund Balances (Deficits)

\$67,886	\$0	\$0	\$0	\$0	\$67
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R39. Total Liabilities, Deferred Inflows of Resources,  
and Fund Balances (Deficits)

\$67,886	\$0	\$0	\$0	\$0	\$67
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Special District of Circle XX 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
<b>Noncurrent Assets</b>		
Capital Assets		
R01. Land	0	
R02. Buildings and Improvements		
R03. Equipment		
R04. Infrastructure		
R05. Intangible Assets – Amortizable		
R06. Construction in Progress		
R07. Intangible Assets – Nonamortizable		
R08. Other Capital Assets		
R09. Less: Accumulated Depreciation/Amortization		
R10 Net Pension Asset		
R11 Net OPEB Asset		
R12 Other Noncurrent Assets 1		
R13 Other Noncurrent Assets 2		
R14 Other Noncurrent Assets 3		
R15. <b>Total Noncurrent Assets</b>	<b>\$0</b>	
<b>Deferred Outflows of Resources</b>		
R16 Related to Pensions		
R17 Related to OPEB		
R18 Related to Debt Refunding		
R19 Other Deferred Outflows of Resources		
R20. <b>Total Deferred Outflows of Resources</b>	<b>\$0</b>	
R21. <b>Total Noncurrent Assets and Deferred Outflows of Resources</b>	<b>\$0</b>	
<b>Noncurrent Liabilities</b>		
R22. Deposits and Advances		
R23. Compensated Absences		
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		0
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. <b>Total Noncurrent Liabilities</b>		<b>\$0</b>
<b>Deferred Inflows of Resources</b>		
R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. <b>Total Deferred Inflows of Resources</b>		<b>\$0</b>
R45. <b>Total Noncurrent Liabilities and Deferred Inflows of Resources</b>		<b>\$0</b>

Special District of Circle XX Community Services District  
Special District Financial Transactions Report  
Footnotes

Fiscal Year: 2018

Current Year  Prior Year

FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R17)Gen-OtherRevenuefromUseofMoneyandProperty	(Streets and Roads - Construction and Maintenance) 3.00 in bank interest 10.00 a mailing fee
RevenuesExpendituresChangesFundBalances	(R38)Gen-ServicesandSupplies	(Streets and Roads - Construction and Maintenance) Our road improvement was only 46,558. this year

Total Footnote: 2

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