

General Information 2017 Mountain Gate Community Services District - LGRS Online
Special District of Mountain Gate Community Services District
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2017

Current Year Prior Year

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="Gary"/>	<input type="text"/>	<input type="text" value="Gunter"/>	<input type="text" value="Chairman"/>
Member 2	<input type="text" value="Mike"/>	<input type="text"/>	<input type="text" value="Stierli"/>	<input type="text" value="Director"/>
Member 3	<input type="text" value="Michael"/>	<input type="text"/>	<input type="text" value="Stierli"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Greg"/>	<input type="text"/>	<input type="text" value="Peterson"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Kay"/>	<input type="text"/>	<input type="text" value="Kobe"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Other Officials

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Janice"/>	<input type="text"/>	<input type="text" value="Heck"/>	<input type="text" value="Secretary"/>
Officials	<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

Special District of Mountain Gate Community Services District
 Special Districts Financial Transactions Report
 Water Enterprise Fund

Statement of Revenues, Expenses, and Change in Fund Net Position

Form has been completed.

Fiscal Year: 2017

Current Year Prior Year

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	697,853
R02.	Business	26,324
R03.	Industrial	15,598
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	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	7,145
R19.	Total Operating Revenues	\$746,920

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	55,262
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	85,406
R25.	Treatment	5,078
R26.	Transmission	
R27.	Distribution	24,210
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	

R32.	Materials and Supplies	
R33.	General and Administrative Expenses	656,421
R34.	Depreciation and Amortization Expenses	158,175
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$984,552
R37.	Operating Income (Loss)	\$-237,632
Nonoperating Revenues		
R38.	Investment Earnings	1,179
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	109
R59.	Total Nonoperating Revenues	\$1,288
Nonoperating Expenses		
R60.	Interest Expense	214
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$214
R64.	Income (Loss) Before Capital Contributions and Transfers	

		\$-236,558
Capital Contributions (Current Fiscal Year)		
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	Total Current Fiscal Year Capital Contributions	\$0
R72.	Transfers In	173,693
R73.	Transfers Out	
R74.	Change in Net Position	\$-62,865
R75.	Net Position (Deficit), Beginning of Fiscal Year	3,730,509
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$3,667,644
Net Position (Deficit)		
R79.	Net Investment in Capital Assets	3,532,129
R80.	Restricted	
R81.	Unrestricted	135,515
R82.	Total Net Position (Deficit)	\$3,667,644

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

Fiscal Year: 2017

Activity: (1 of 1) (Record Completed)

Fire Protection

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	209,801					209,801
R02. Voter-Approved Taxes						
R03. Pass-through Property Taxes (ABX1 26)						
R04. Residual Property Taxes (ABX1 26)						
R05. Tax Increment						
R06. Parcel Tax						
R07. Property Assessments						
R08. Mello/Roos, Marks/Roots						
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	209,801	0	0	0	0	209,801
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	37					37
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	37	0	0	0	0	37

R67. Fund Balances (Deficits), Beginning of Fiscal Year	162,886					162,886
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$ 162,465	\$ 0	\$ 0	\$ 0	\$ 0	\$ 162,465

Other Long-Term Debt 2017 Mountain Gate Community Services District - LGRS Online
Special District of Mountain Gate 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: 2017

Current Year Prior Year

R01. Purpose of Debt (1 of 3) (Record Completed)	Purchase 2006 ForkLift P6000
R02. Nature of Revenue Pledged	Water Revenue
R03. Debt Type	Other
R04. Fund Type	Enterprise
SD05. Activity	Water Enterprise
R06. Year of Issue	2014
R07. Beginning Maturity Year	2014
R08. Ending Maturity Year	2019
R09. Principal Authorized	11,407
R10. Principal Issued to Date	11,407
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	2,564
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Issued in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	2,564
R17. Principal Defeased in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$0
R19. Principal Outstanding, Current Portion	
R20. Principal Outstanding, Noncurrent Portion	\$0
R21. Interest Paid in Current Fiscal Year	0
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)	

Other Long-Term Debt 2017 Mountain Gate Community Services District - LGRS Online
 Special District of Mountain Gate 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: 2017

Current Year Prior Year

R01. Purpose of Debt (2 of 3)	<input type="text" value="Purchase Backhoe"/>
R02. Nature of Revenue Pledged	<input type="text" value="Water Revenue"/>
R03. Debt Type	<input type="text" value="Other"/>
R04. Fund Type	<input type="text" value="Enterprise"/>
SD05. Activity	<input type="text" value="Water Enterprise"/>
R06. Year of Issue	<input type="text" value="2010"/>
R07. Beginning Maturity Year	<input type="text" value="2010"/>
R08. Ending Maturity Year	<input type="text" value="2015"/>
R09. Principal Authorized	<input type="text" value="99,976"/>
R10. Principal Issued to Date	<input type="text" value="99,976"/>
R11. Principal Unspent	<input type="text"/>
R12. Principal Outstanding, Beginning of Fiscal Year	<input type="text" value="1,442"/>
R13. Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R14. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R15. Principal Issued in Current Fiscal Year	<input type="text"/>
R16. Principal Paid in Current Fiscal Year	<input type="text" value="1,442"/>
R17. Principal Deceased in Current Fiscal Year	<input type="text"/>
R18. Principal Outstanding, End of Fiscal Year	<input type="text" value="\$0"/>
R19. Principal Outstanding, Current Portion	<input type="text"/>
R20. Principal Outstanding, Noncurrent Portion	<input type="text" value="\$0"/>
R21. Interest Paid in Current Fiscal Year	<input type="text" value="0"/>
R22. Principal Delinquent, End of Fiscal Year	<input type="text"/>
R23. Interest Delinquent, End of Fiscal Year	<input type="text"/>
SD24. Principal Due but Not Presented (Time Warrants Only)	<input type="text"/>
SD25. Interest Due but Not Presented (Time Warrants Only)	<input type="text"/>

Other Long-Term Debt 2017 Mountain Gate Community Services District - LGRS Online
Special District of Mountain Gate 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: 2017

Current Year Prior Year

R01. Purpose of Debt (3 of 3) (Record Completed)	2014 Ram Pickup U-7
R02. Nature of Revenue Pledged	Water Revenue
R03. Debt Type	Notes
R04. Fund Type	Enterprise
SD05. Activity	Water Enterprise
R06. Year of Issue	2015
R07. Beginning Maturity Year	2019
R08. Ending Maturity Year	2019
R09. Principal Authorized	26,492
R10. Principal Issued to Date	26,492
R11. Principal Unspent	
R12. Principal Outstanding, Beginning of Fiscal Year	14,672
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Issued in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	5,844
R17. Principal Defeased in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$8,828
R19. Principal Outstanding, Current Portion	
R20. Principal Outstanding, Noncurrent Portion	\$8,828
R21. Interest Paid in Current Fiscal Year	214
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 Mountain Gate Community Services District
Special Districts Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2017

Current Year Prior Year

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt			214
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$214
R06. Debt Service			214
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District of Mountain Gate Community Services District
 Special Districts Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2017

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	162,465					162,465
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. Total Assets	\$162,465	\$0	\$0	\$0	\$0	\$162,465
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$162,465	\$0	\$0	\$0	\$0	\$162,465
Liabilities						
R19. Accounts Payable						

Proprietary Funds 2017 Mountain Gate Community Services District - LGRS Online
 Special District of Mountain Gate Community Services District
 Special Districts Financial Transactions Report
 Statement of Net Position
 Proprietary Funds

Fiscal Year: 2017

Current Year Prior Year

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	157,856	
R02. Restricted		
R03. Accounts Receivable (net)	101,460	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items		
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$259,316	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	39,361	
R17. Buildings and Improvements	338,071	
R18. Equipment	5,681,098	
R19. Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-2,517,573	
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$3,540,957	\$0
R27. Total Assets	\$3,800,273	\$0
Deferred Outflows of Resources		
R28. Related to Pensions		

R28.5.	Related to OPEB		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$0	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$3,800,273	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	39,060	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	25,735	
R38.	Accrued Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$64,795	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	59,006	
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)	8,828	
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability		
R57.	Net OPEB Obligation		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$67,834	\$0
R61.	Total Liabilities	\$132,629	\$0

Deferred Inflows of Resources

R62.	Related to Pensions		
R62.5.	Related to OPEB		

2/12/2018

Proprietary Funds 2017 Mountain Gate Community Services District - LGRS Online

R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$0	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$132,629	\$0
R66.	Total Net Position (Deficit)	\$3,667,644	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	3,532,129	
R68.	Restricted		
R69.	Unrestricted	135,515	
R70.	Total Net Position (Deficit)	\$3,667,644	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$3,800,273	\$0

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Special District of Mountain Gate Community Services District
 Special Districts Financial Transactions Report
 Capital Assets and Long-Term Obligations
 Governmental Funds

Fiscal Year: 2017

Current Year Prior Year

	Capital Assets	Long-Term Obligations
Capital Assets		
R01. Land	[]	[]
R02. Buildings and Improvements	[]	[]
R03. Equipment	748,151	[]
R04. Infrastructure	[]	[]
R05. Intangible Assets – Amortizable	[]	[]
R06. Construction in Progress	[]	[]
R07. Intangible Assets – Nonamortizable	[]	[]
R08. Other Capital Assets	[]	[]
R09. Less: Accumulated Depreciation/Amortization	-428,264	[]
R10. Total Capital Assets	\$319,887	[]
Long-Term Obligations		
R11. Deposits and Advances	[]	[]
R12. Compensated Absences	[]	[]
R13. General Obligation Bonds	[]	[]
R14. Revenue Bonds	[]	[]
R15. Certificates of Participation	[]	[]
R16. Other Bonds	[]	[]
R17. Loans (Other Long-Term Debt)	[]	[]
R18. Notes (Other Long-Term Debt)	[]	[]
R19. Other (Other Long-Term Debt)	[]	[]
R20. Construction Financing – Federal	[]	[]
R21. Construction Financing – State	[]	[]
R22. Lease Principal	[]	[]
R23. Net Pension Liability	[]	[]
R24. Net OPEB Obligation	[]	[]
R25. Other Long-Term Obligations 1	[]	[]
R26. Other Long-Term Obligations 2	[]	[]
R27. Other Long-Term Obligations 3	[]	[]
R28. Total Long-Term Obligations	[]	\$0

Special District of Mountain Gate Community Services District
Special Districts Financial Transactions Report
Appropriations Limit Information

Form has been completed.

Fiscal Year: 2017

Current Year Prior Year

R01. Appropriations Limit	432,432
R02. Total Annual Appropriations Subject to the Limit	209,801
R03. Revenues Received (Over) Under Appropriations Limit	222,631