

Special District of Newberry Community Services District
 Special Districts Financial Transactions Report
 General Information

Fiscal Year: 2018

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="Robert"/>	<input type="text"/>	<input type="text" value="Springer"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Paula"/>	<input type="text"/>	<input type="text" value="Deel"/>	<input type="text" value="Vice-President"/>
Member 3	<input type="text" value="Robert"/>	<input type="text"/>	<input type="text" value="Shaw"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Larry"/>	<input type="text"/>	<input type="text" value="Clark"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Victoria"/>	<input type="text"/>	<input type="text" value="Paulsen"/>	<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="Jodi"/>	<input type="text"/>	<input type="text" value="Howard"/>	<input type="text" value="General Manager & Secretary"/>	<input type="text" value="newberrycsd@gmail.com"/>
Official 2	<input type="text" value="Kerri"/>	<input type="text"/>	<input type="text" value="Zurcher"/>	<input type="text" value="Treasurer"/>	<input type="text" value="treasurenewberrycsd@gm"/>
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 Newberry 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 3) (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%)	82,042					82,042
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	82,042	0	0	0	0	82,042
R13. Licenses, Permits, and Franchises	1,828					1,828
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings						
R16. Rents, Leases, Concessions, and Royalties						
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	0	0	0	0	0	0
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief	12,910					12,910
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	12,910	0	0	0	0	12,910
R28. Intergovernmental – Other						
R29. Charges for Current Services						
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	0
R34. Other Revenues	6,589					6,589
R35. Total Revenues	\$103,369	\$0	\$0	\$0	\$0	\$103,369

Expenditures						
R36.	Salaries and Wages	12,692				1
R37.	Employee Benefits					
R38.	Services and Supplies	63,350				6
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	\$76,042	\$0	\$0	\$0	\$7
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$27,327	\$0	\$0	\$0	\$2
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	\$27,327	\$0	\$0	\$0	\$2
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$27,612	\$0	\$0	\$0	\$2
R68.	Adjustment	223,253				22
R69.	Reason for Adjustment	Adjustment to agr				
R70.	Fund Balances (Deficits), End of Fiscal Year	\$278,192	\$0	\$0	\$0	\$27

Note:

(R69) Gen-Reason for Adjustment: Adjustment to agree the total fund balance with the balance sheet and income statement provided.

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

Fiscal Year: 2018

Activity: (2 of 3) (Record Completed)

Lighting and Lighting Maintenance

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)	5,615					
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	5,615	0	0	0	0	
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings						
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	0	0	0	0	0	
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	646					
R25.	Timber Yield						
R26.	Other Intergovernmental – State						
R27.	Total Intergovernmental – State	646	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	\$6,261	\$0	\$0	\$0	\$0	\$

Expenditures						
R36.	Salaries and Wages					
R37.	Employee Benefits					
R38.	Services and Supplies	4,947				
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	\$4,947	\$0	\$0	\$0	\$0
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$1,314	\$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	\$1,314	\$0	\$0	\$0	\$0
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$1,525	\$0	\$0	\$0	\$0
R68.	Adjustment	11,533				1
R69.	Reason for Adjustment	Adjustment to agr				
R70.	Fund Balances (Deficits), End of Fiscal Year	\$14,372	\$0	\$0	\$0	\$1

Note:

(R69) Gen-Reason for Adjustment: Adjustment to agree the total fund balance with the balance sheet and income statement provided.

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

Fiscal Year: 2018

Activity: (3 of 3) (Record Completed)

Recreation and Park

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)	105,935					105,935
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	105,935	0	0	0	0	105,935
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings	1,215					1,215
R16. Rents, Leases, Concessions, and Royalties	380					380
R17. Other Revenue from Use of Money and Property	473					473
R18. Total Revenue from Use of Money and Property	2,068	0	0	0	0	2,068
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal						
R21. Total Intergovernmental – Federal	0	0	0	0	0	0
Intergovernmental – State						
R22. Aid for Construction						
R23. State Water Project						
R24. Homeowners Property Tax Relief	18,720					18,720
R25. Timber Yield						
R26. Other Intergovernmental – State						
R27. Total Intergovernmental – State	18,720	0	0	0	0	18,720
R28. Intergovernmental – Other						
R29. Charges for Current Services						
R30. Contributions from Property Owners						
Self-Insurance Only						
R31. Member Contributions						
R32. Claim Adjustments						
R33. Total Self-Insurance Only	0	0	0	0	0	0
R34. Other Revenues	7,638					7,638
R35. Total Revenues	\$134,361	\$0	\$0	\$0	\$0	\$134,361

Expenditures						
R36.	Salaries and Wages	33,645				3
R37.	Employee Benefits					
R38.	Services and Supplies	54,463				5
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	\$88,108	\$0	\$0	\$0	\$8
R49.	Excess (Deficiency) of Revenues Over (Under) Expenditures	\$46,253	\$0	\$0	\$0	\$4
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	\$46,253	\$0	\$0	\$0	\$4
R67.	Fund Balances (Deficits), Beginning of Fiscal Year	\$27,039	\$0	\$0	\$0	\$2
R68.	Adjustment	297,830				25
R69.	Reason for Adjustment	Adjustment to agr				
R70.	Fund Balances (Deficits), End of Fiscal Year	\$371,122	\$0	\$0	\$0	\$37

Note:

(R69) Gen-Reason for Adjustment: Adjustment to agree the total fund balance with the balance sheet and income statement provided.

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

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmen Funds
Assets						
R01. Cash and Investments	668,367					668
R02. Investments						
R03. Accounts Receivable (net)						
R04. Taxes Receivable	2,393					2
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	9,336					9
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$680,096	\$0	\$0	\$0	\$0	\$680
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$680,096	\$0	\$0	\$0	\$0	\$680
Liabilities						
R19. Accounts Payable	4,796					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						
R26. Loans and Notes Payable	11,614					11
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$16,410	\$0	\$0	\$0	\$0	\$16
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$16,410	\$0	\$0	\$0	\$0	\$16
Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted						
R35. Committed						

R36. Assigned						
R37. Unassigned	663,686					663
R38. Total Fund Balances (Deficits)	\$663,686	\$0	\$0	\$0	\$0	\$663
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$680,096	\$0	\$0	\$0	\$0	\$680

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

Fiscal Year: 2018

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land	6,204	
R02.	Buildings and Improvements	206,316	
R03.	Equipment	811,685	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-986,535	
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	\$37,670	
Deferred Outflows of Resources			
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$0	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$37,670	
Noncurrent Liabilities			
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		
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$0
Deferred Inflows of Resources		
R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$0

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

Fiscal Year: 2018

R01. Appropriations Limit	273,861
R02. Total Annual Appropriations Subject to the Limit	225,868
R03. Revenues Received (Over) Under Appropriations Limit	\$47,993

Special District of Newberry Community Services District
 Special Districts Financial Transactions Report
 Summary

Fiscal Year: 2018

	Governmental Funds	Internal Service Fund	Enterprise Fund
Governmental Revenues			
R01. General	243,991		
R02. Special Revenue			
R03. Debt Service			
R04. Capital Projects			
R05. Permanent			
R06. Transportation			
R07. Total Governmental Revenues	\$243,991		
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			
R17. Solid Waste			
R18. Transit			
R19. Water			
R20. Other Enterprise			
R21. Conduit			
R22. Transportation			
R23. Total Operating Revenues			\$0
Non-Operating Revenues			
R24. Airport			
R25. Electric			
R26. Gas			
R27. Harbor and Port			
R28. Hospital			
R29. Sewer			
R30. Solid Waste			
R31. Transit			
R32. Water			
R33. Other Enterprise			

R34.	Conduit				
R35.	Transportation				
R36.	Total Non-Operating Revenues			\$0	
R36.5	Total Revenues	\$243,991	\$0	\$0	

Governmental Expenditures

R37.	General	169,097			
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$169,097			

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				
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$0	

Non-Operating Expenses

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

R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses				\$0
R72.5	Total Expenditures/Expenses	\$169,097	\$0	\$0	
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$74,894	\$0	\$0	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$56,176	\$0	\$0	
R77.	Adjustments	532,616			
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$663,686	\$0	\$0	
Assets					
R79.	Total Current Assets	680,096			
R80.	Total Noncurrent Assets				
R81.	Total Assets	\$680,096	\$0	\$0	
Liabilities					
R82.	Total Current Liabilities	16,410			
R83.	Total Noncurrent Liabilities				
R84.	Total Liabilities	\$16,410	\$0	\$0	
R85.	Total Fund Balance/Net Position (Deficit)	\$663,686	\$0	\$0	

SPD PrintAll 2018 Newberry Community Services District - LGRS Online
 Special District of Newberry Community Services District
 Special District Financial Transactions Report
 Footnotes

Fiscal Year: 2018		<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R13)Gen-LicensesPermitsandFranchises	(Fire Protection) Fewer people applied for bur permits
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Fire Protection) Miscellaneous Items that are not classified in the other categories.
RevenuesExpendituresChangesFundBalances	(R68)Gen-Adjustment	(Fire Protection) Adjustment to agree the total fund balance with the balance sheet and income statement provided.
RevenuesExpendituresChangesFundBalances	(R69)Gen-ReasonforAdjustment	(Fire Protection) Adjustment to agree the total fund balance with the balance sheet and income statement provided.
RevenuesExpendituresChangesFundBalances	(R68)Gen-Adjustment	(Lighting and Lighting Maintenance) Adjustment to agree the total fund balance with the balance sheet and income statement provided.
RevenuesExpendituresChangesFundBalances	(R69)Gen-ReasonforAdjustment	(Lighting and Lighting Maintenance) Adjustment to agree the total fund balance with the balance sheet and income statement provided.
RevenuesExpendituresChangesFundBalances	(R17)Gen-OtherRevenuefromUseofMoneyandProperty	(Recreation and Park) Rebates from use of credit cards.
RevenuesExpendituresChangesFundBalances	(R30)Gen-ContributionsfromPropertyOwners	(Recreation and Park) There were no contributions from property owners this year.
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Recreation and Park) money received that does not fit into other categories.
RevenuesExpendituresChangesFundBalances	(R36)Gen-SalariesandWages	(Recreation and Park) Fewer people on staff this year.
RevenuesExpendituresChangesFundBalances	(R68)Gen-Adjustment	(Recreation and Park) Adjustment to agree the total fund balance with the balance sheet and income statement provided.
RevenuesExpendituresChangesFundBalances	(R69)Gen-ReasonforAdjustment	(Recreation and Park) Adjustment to agree the total fund balance with the balance sheet and income statement provided.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	District has no Pension Plan

Total Footnote: 13