

# SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT

## COVER PAGE

### Ironhouse Sanitary District (Contra Costa)

SCO Reporting Year: **2016**

ID Number: **12300704200**

Fiscal Year Ended: 6/30/16 (MM/DD/YY)

**Certification:**

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the district in accordance with the requirements as prescribed by the California State Controller.

**District Fiscal Officer**

Michael Welty  
Signature

Finance Director  
Title

Michael Welty  
Name (Please Print)

1/24/17  
Date

Per Government Code section 53891(a), this report is due within seven months after the end of each 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.

Per Government Code section 26909, a copy of the independent audit is to be filed with the Controller within 12 months after the close of the fiscal year.

Please complete, sign, and mail this cover page to either address below.

**Mailing Address:**

State Controller's Office  
Division of Accounting and Reporting  
Local Government Reporting Section  
P. O. Box 942850  
Sacramento, CA 94250

**Express Mailing Address:**

State Controller's Office  
Division of Accounting and Reporting  
Local Government Reporting Section  
3301 C Street, Suite 740  
Sacramento, CA 95816

## Supplement to the Annual Report of Special Districts

<b>Special District ID Number:</b>	12300704200
<b>Name of District:</b>	Greenhouse Sanitary 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 2015      | <input type="checkbox"/> October 2015  | <input type="checkbox"/> January 2016  | <input type="checkbox"/> April 2016           |
| <input type="checkbox"/> August 2015    | <input type="checkbox"/> December 2015 | <input type="checkbox"/> February 2016 | <input type="checkbox"/> May 2016             |
| <input type="checkbox"/> September 2015 |  | <input type="checkbox"/> March 2016    | <input checked="" type="checkbox"/> June 2016 |

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, Michael Osman, 1-800-242-4523*

### A. Personnel Expenditures

Please report your government's total expenditures for salaries and wages during the year, including amounts paid on force account construction projects.

<b>Z00:</b>	\$ 2,753,259
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### B. Capital Outlay Expenditures for Enterprise Activities

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

<b>Airport Enterprise</b>	<b>Amount</b>
Land and Equipment (Census Code G01)	\$
Construction (Census Code F01)	\$

<b>Electric Enterprise</b>	<b>Amount</b>
Land and Equipment (Census Code G92)	\$
Construction (Census Code F92)	\$

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

<b>Hospital Enterprise</b>	<b>Amount</b>
Land and Equipment (Census Code G36)	\$
Construction (Census Code F36)	\$

<b>Waste Disposal Enterprise</b>	<b>Amount</b>
Land and Equipment (Census Code G80)	\$ 1,093,082
Construction (Census Code F80)	\$

<b>Water Enterprise</b>	<b>Amount</b>
Land and Equipment (Census Code G91)	\$
Construction (Census Code F91)	\$

U.S. Bureau of the Census – Revised 6/2015

**Ironhouse Sanitary District (Contra Costa)**  
**Special Districts Financial Transactions Report**

**General Information**

Fiscal Year

**Mailing Address**

Street 1   Is Address Changed?  
 Street 2   
 City  State  Zip   
 Email

**Members of the Governing Body**

	First Name	Middle Initial	Last Name	Title
Member	<input type="text" value="Doug"/>	<input type="text"/>	<input type="text" value="Scheer"/>	<input type="text" value="President"/>
Member	<input type="text" value="Chris"/>	<input type="text"/>	<input type="text" value="Lauritzen"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Susan"/>	<input type="text"/>	<input type="text" value="Morgan"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Michael"/>	<input type="text"/>	<input type="text" value="Painter"/>	<input type="text" value="Director"/>
Member	<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="Contreras"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Other Officials**

First Name	Middle Initial	Last Name	Title
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

**Report Prepared By**

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Michael"/>	<input type="text" value="J"/>	<input type="text" value="Welty"/>	<input type="text" value="(925) 625-2279"/>

**Independent Auditor**

First Name	Middle Initial	Last Name	Phone No
<input type="text" value="Justin"/>	<input type="text"/>	<input type="text" value="Williams"/>	<input type="text" value="(916) 929-0540"/>

**Ironhouse Sanitary District (Contra Costa)**

**Special Districts Financial Transactions Report - Waste Disposal Enterprise**

**Revenues, Expenses and Changes in Fund Equity**

Fiscal Year 2016

**Operating Revenues**

Service Charges	9,914,975
Permit and Inspection Fees	27,945
Connection Fees	299,141
Standby and Availability Charges	
Service Type Assessments	1,228,615
Other Services	128,394
Sales	
<b>Total Operating Revenues</b>	<b>\$11,599,070</b>

**Operating Expenses**

Sewage Collection	1,684,069
Sewage Treatment	1,562,501
Sewage Disposal	441,896
Solid Waste Disposal	117,377
Administration and General	1,766,636
Depreciation and Amortization	3,794,353
Other Operating Expenses	66,732
<b>Total Operating Expenses</b>	<b>\$9,433,564</b>
<b>Operating Income (Loss)</b>	<b>\$2,165,506</b>

**Non-Operating Revenues**

Interest Income	76,172
Rents, Leases and Franchises	3,120

**Taxes and Assessments**

Current Secured and UnSecured (1%)	241,923
Voter Approved Taxes	
Property Assessments	
Special Assessments	
Prior Year Taxes and Assessments	
Penalties and Cost on Delinquent Taxes and Assessments	

**Federal**

Aid for Construction	
Other Federal	

**State**

Aid for Construction	
State Water Project	
Homeowners Property Tax Relief	2,106
Timber Yield	

**Ironhouse Sanitary District (Contra Costa)**  
**Special Districts Financial Transactions Report - Waste Disposal Enterprise**

**Revenues, Expenses and Changes in Fund Equity**

<b>Fiscal Year</b>	2016	
State Other and In-Lieu Taxes		[ ]
<b>Other Governmental Agencies</b>		
Redevelopment Pass-Through		[ ]
Other		249,000
Other Non-Operating Revenues		1,614,177
<b>Total Non-Operating Revenues</b>		<u>\$2,186,498</u>
<b>Non-Operating Expenses</b>		
Interest on Long-Term Debt		651,027
Other Interest		[ ]
Other Non-Operating Expenses		1,677,743
<b>Total Non-Operating Expenses</b>		<u>\$2,328,770</u>
<b>Non-Operating Income (Loss)</b>		<u>(\$142,272)</u>
<b>Income (Loss) Before Operating Transfers</b>		<u>\$2,023,234</u>
Operating Transfers In (Intra-District)		[ ]
Operating Transfers Out (Intra-District)		[ ]
<b>Net Income (Loss)</b>		<u>\$2,023,234</u>
<b>Fund Equity, Beginning of Period</b>		<u>\$67,720,207</u>
<b>Contributed Capital</b>		
Federal		[ ]
State		[ ]
Other Governmental Agencies		[ ]
Non-Governmental Agencies		[ ]
Prior Period Adjustments		[ ]
Residual Equity Transfers		[ ]
Other		[ ]
<b>Fund Equity, End of Period</b>		<u>\$69,743,441</u>

**Ironhouse Sanitary District (Contra Costa)**  
**Special Districts Financial Transactions Report**  
**Consolidation of Fund Equities and Transfers**  
**Consolidation of Fund Equities and Transfers**

Fiscal Year 2016

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
<b>Consolidation of Fund Equities</b>				
<b>Non-Enterprise Activities</b>	\$0	\$0	\$0	
<b>Enterprise Fund Equities</b>				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$69,743,441
Water				\$0
<b>Total Ending Fund Equities</b>	\$0	\$0	\$0	\$69,743,441

	Transfers In A	Transfers Out B	Net C
<b>Consolidation of Transfers In and Transfer Out</b>			
General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
<b>Enterprise Activities</b>			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
<b>Total</b>	\$0	\$0	\$0

**Ironhouse Sanitary District (Contra Costa)**

**Special Districts Financial Transactions Report - Long-Term Debt**

**General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other**

Fiscal Year

District-wide or Improvement District/Zone	<input type="text" value="District-wide"/>
Improvement/Zone (If Applicable)	<input type="text"/>
Type of Debt	<input type="text" value="Other Long-Term Indebtedness"/>
Activity	<input type="text" value="Waste Disposal Enterprise"/>
Purpose of Issue	<input type="text" value="Construction of a Water Recycl"/>
Nature of Revenue Pledged	<input type="text" value="Assessments"/>
Percent of Pledge	100.00
Year of Authorization	2008
Principal Amount Authorized	62,400,000
Principal Amount Issued	58,754,010
Beginning Maturity Date	2011
Ending Maturity Date	2031
<b>Principal Amount Unmatured, Beginning of Fiscal Year</b>	<b>\$49,940,908</b>
Adjustments - Increase (Decrease)	<input type="text"/>
Principal Amount Issued During Fiscal Year	<input type="text"/>
Principal Amount Matured During Fiscal Year	2,937,700
Principal Amount Defeased During Fiscal Year	<input type="text"/>
<b>Principal Amount Unmatured, End of Fiscal Year</b>	<b>\$47,003,208</b>
Principal Amount in Default, End of Fiscal Year	<input type="text"/>
Interest in Default, End of Fiscal Year	<input type="text"/>
Amount Held in Bond Reserve	<input type="text"/>

Ironhouse Sanitary District (Contra Costa)

Special Districts Financial Transactions Report - Consolidated Balance Sheet

Fiscal Year 2016

Assets

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
<b>Assets</b>							
Cash and Cash Equivalents				14,045,092			\$14,045,092
Taxes Receivable							\$0
Interest Receivable				25,649			\$25,649
Accounts Receivable				470,069			\$470,069
Loans, Notes, and Contracts Receivable							\$0
Due from Other Funds							\$0
Inventory of Materials and Supplies				351,034			\$351,034
Other Current Assets				123,528			\$123,528
Lease Payments Receivable							
Unearned Finance Charges				6,037,045			\$6,037,045
Investments							
Restricted Assets							
Deferred Charges							
Unamortized Discount on Long-Term Debt				5,208,215			\$5,208,215
Other Assets				2,513,894			\$2,513,894
<b>Fixed Assets</b>							
Land				9,649,919			\$9,649,919
Buildings and Improvements				51,679,512			\$51,679,512
Equipment				79,458,338			\$79,458,338
Construction in Progress				312,938			\$312,938
<b>Total Fixed Assets</b>				\$141,100,707	\$0		\$141,100,707
Accumulated Depreciation				48,337,083			\$48,337,083
<b>Net Fixed Assets</b>				\$92,763,624	\$0		\$92,763,624
<b>Other Debts</b>							
Amount Available in Debt Service Funds							
Amount to be Provided							
<b>Total Assets</b>	\$0	\$0	\$0	\$121,538,150	\$0	\$0	\$121,538,150

**Ironhouse Sanitary District (Contra Costa)**  
**Special Districts Financial Transactions Report - Consolidated Balance Sheet**

Fiscal Year 2016

**Liabilities and Equity**

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
<b>Liabilities and Equity</b>							
Accounts/Warrants Payable				623,106			\$623,106
Loans and Notes Payable							\$0
Interest Payable - Matured/Accrued							\$0
Other Current Liabilities				249,907			\$249,907
Compensated Absences Payable				268,172			\$268,172
Due to Other Governments							\$0
Due to Other Funds							\$0
<b>Long-Term Debt</b>							
General Obligation Bonds							\$0
Revenue Bonds							\$0
Certificates of Participation							\$0
Special Assessment							\$0
Federal							\$0
State							\$0
Time Warrants							\$0
Other Long-Term Indebtedness				47,003,208			\$47,003,208
Unamortized Premium on Long-Term Debt							
Advances for Construction							
Deferred Revenue				3,650,316			\$3,650,316
All Other Non-Current Liabilities							
<b>Total Liabilities</b>	\$0	\$0	\$0	\$51,794,709	\$0	\$0	\$51,794,709
<b>Fund Equity</b>							
Contributed Capital							
Invested in General Fixed Assets							
<b>Retained Earnings</b>							
Reserved				57,436,668			\$57,436,668
Unreserved				12,306,773			\$12,306,773
<b>Fund Balances</b>							
Reserved							\$0
Unreserved Designated							\$0
Unreserved Undesignated							\$0
<b>Total Fund Equity</b>	\$0	\$0	\$0	\$69,743,441			\$69,743,441
<b>Total Liabilities and Fund Equity</b>	\$0	\$0	\$0	\$121,538,150	\$0	\$0	\$121,538,150