

Special District of Ballico-Cortez Water 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="Dirk"/>	<input type="text"/>	<input type="text" value="Ulrich"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Victor"/>	<input type="text"/>	<input type="text" value="Yamamoto"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Jay"/>	<input type="text"/>	<input type="text" value="Fiorini"/>	<input type="text" value="Secretary"/>
Member 4	<input type="text" value="Scott"/>	<input type="text"/>	<input type="text" value="Severson"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Karen"/>	<input type="text"/>	<input type="text" value="Whipp"/>	<input type="text" value="Board Secretary"/>
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="Dennis"/>	<input type="text"/>	<input type="text" value="Yotsuya"/>	<input type="text" value="Treasurer"/>	<input type="text" value="yotmyhat@yahoo.com"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name	<input type="text" value="Jessica"/>	M. I.	<input type="text" value="K"/>	Last Name	<input type="text" value="Brar"/>
Telephone	<input type="text" value="(559) 412-7576"/>	Email	<input type="text" value="jbrar@hhccpas.com"/>		

Independent Auditor

Firm Name	<input type="text" value="Hudson Henderson & Company, Inc."/>				
First Name	<input type="text" value="Kip"/>	M. I.	<input type="text"/>	Last Name	<input type="text" value="Hudson"/>
Telephone	<input type="text" value="(559) 412-7576"/>				

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 Ballico-Cortez Water District
 Special Districts Financial Transactions Report
 Water Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2018

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	
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	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	
R19.	Total Operating Revenues	\$0

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	10,079
R23.	Other Water Supply Expenses	
R24.	Pumping	
R25.	Treatment	
R26.	Transmission and Distribution	
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	45
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	1,389
R34.	Depreciation and Amortization Expenses	
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$11,513
R37.	Operating Income (Loss)	\$-11,513

Nonoperating Revenues

R38. Investment Earnings	199
R39. Rents, Leases, and Franchises	
Taxes and Assessments	
SD40. Current Secured and Unsecured (1%)	7,743
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	73
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	
R59. Total Nonoperating Revenues	\$8,015

Nonoperating Expenses

R60. Interest Expense	
R61. Loss on Disposal of Capital Assets	
R62. Other Nonoperating Expenses	
R63. Total Nonoperating Expenses	\$0
R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-3,498

Capital Contributions

R65. Federal	
R66. State	
R67. Connection Fees (Capital)	
R68. County	
R69. Other Government	
R70. Other Capital Contributions	
R71. Total Capital Contributions	\$0
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**Change in Net Position**R75. **Net Position (Deficit), Beginning of Fiscal Year**\$88,445R76. **Adjustment**-254

R77. Reason for Adjustment

Adjustments made for prior year revenue

R78. **Net Position (Deficit), End of Fiscal Year**\$84,693**Net Position (Deficit)**

R79. Net Investment in Capital Assets

R80. Restricted

R81. Unrestricted

84,693R82. **Total Net Position (Deficit)**\$84,693**Note:**(R77) **Reason for Adjustment:** Adjustments made for prior year revenue to be recognized in correct fiscal year and to recognize contribution dues

Special District of Ballico-Cortez Water District
 Special Districts Financial Transactions Report
 Statement of Net Position
 Proprietary Funds

Fiscal Year: 2018

		Enterprise	Internal Service
Assets			
Current Assets			
	Cash and Investments		
R01.	Unrestricted	83,114	
R02.	Restricted		
R03.	Accounts Receivable (net)		
R04.	Taxes Receivable	579	
R05.	Interest Receivable (net)		
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items	1,000	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$84,693	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land		
R17.	Buildings and Improvements		
R18.	Equipment		
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress		
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization		
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$0	\$0
R27.	Total Assets	\$84,693	\$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	\$84,693	\$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		
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	\$0	\$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		
R55.	Lease Principal		
R56.	Net Pension Liability		
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$0	\$0
R61.	Total Liabilities	\$0	\$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	\$0	\$0
R66.	Total Net Position (Deficit)	\$84,693	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets		
R68.	Restricted		
R69.	Unrestricted	84,693	
R70.	Total Net Position (Deficit)	\$84,693	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$84,693	\$0

Special District of Ballico-Cortez Water 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
WaterEnterpriseFund	(R22)GroundwaterReplenishment	Increase is due to the District being involved in groundwater sustainability plans and incurring expenses in the current year
WaterEnterpriseFund	(R31)ContractualServices	Increase due to legal expenses incurred
WaterEnterpriseFund	(R33)GeneralandAdministrativeExpenses	Increase due to the District incurring administrative expenses for East Turlock Subbasin GSA in current year
WaterEnterpriseFund	(R38)InvestmentEarnings	Due to increase in investments
WaterEnterpriseFund	(SD51)HomeownersPropertyTaxRelief	Increase due to increase in property tax revenue in current year
ProprietaryFunds	(R56)Entpr-NetPensionLiability	The District does not have a pension liability

Total Footnote: 6