

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 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 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 | <input type="text"/> |
| R02. | Business | <input type="text"/> |
| R03. | Industrial | <input type="text"/> |
| R04. | Irrigation | <input type="text"/> |
| R09. | Sales to Other Utilities for Resale | <input type="text"/> |
| R10. | Interdepartmental | <input type="text"/> |
| R11. | Other Water Sales Revenues | <input type="text"/> |

Water Services Revenues

| | | |
|------|----------------------------------|----------------------------------|
| R12. | Fire Prevention | <input type="text"/> |
| R13. | Groundwater Replenishment | <input type="text"/> |
| R14. | Connection Fees | <input type="text"/> |
| R15. | Standby and Availability Charges | <input type="text"/> |
| R16. | Service-Type Assessments | <input type="text"/> |
| R17. | Other Water Services Revenues | <input type="text"/> |
| R18. | Other Operating Revenues | <input type="text"/> |
| R19. | Total Operating Revenues | <input type="text" value="\$0"/> |

Operating Expenses

Water Supply Expenses

| | | |
|------|--|--|
| R20. | Water Supply | <input type="text"/> |
| R21. | Water Purchases | <input type="text"/> |
| R22. | Groundwater Replenishment | <input type="text" value="10,079"/> |
| R23. | Other Water Supply Expenses | <input type="text"/> |
| R24. | Pumping | <input type="text"/> |
| R25. | Treatment | <input type="text"/> |
| R26. | Transmission and Distribution | <input type="text"/> |
| R28. | Customer Accounting and Collection | <input type="text"/> |
| R29. | Sales Promotion | <input type="text"/> |
| R30. | Personnel Services | <input type="text"/> |
| R31. | Contractual Services | <input type="text" value="45"/> |
| R32. | Materials and Supplies | <input type="text"/> |
| R33. | General and Administrative Expenses | <input type="text" value="1,389"/> |
| R34. | Depreciation and Amortization Expenses | <input type="text"/> |
| R35. | Other Operating Expenses | <input type="text"/> |
| R36. | Total Operating Expenses | <input type="text" value="\$11,513"/> |
| R37. | Operating Income (Loss) | <input type="text" value="\$-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 |
| R74. | Change in Net Position | \$-3,498 |
| R75. | Net Position (Deficit), Beginning of Fiscal Year | \$88,445 |
| R76. | 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 | 84,693 |
| R82. | 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

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