

Special District of Tehachapi - Cummings County Water District
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2019

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" value="W"/>	<input type="text" value="Schultz"/>	<input type="text" value="Director"/>
Member 2	<input type="text" value="Jonathan"/>	<input type="text"/>	<input type="text" value="Hall"/>	<input type="text" value="Director"/>
Member 3	<input type="text" value="James"/>	<input type="text"/>	<input type="text" value="Pack"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Rick"/>	<input type="text"/>	<input type="text" value="Zanutto"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Kathy"/>	<input type="text"/>	<input type="text" value="Cassil"/>	<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="La Minda"/>	<input type="text"/>	<input type="text" value="Madenwald"/>	<input type="text" value="Fiscal Officer"/>	<input type="text" value="mmadenwald@tccwd.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 Tehachapi - Cummings County Water District
Special Districts Financial Transactions Report
Water Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2019**Operating Revenues**

Water Sales Revenues

Retail Water Sales

R01.	Residential	1,157,572
R02.	Business	
R03.	Industrial	
R04.	Irrigation	1,722,058
R09.	Sales to Other Utilities for Resale	228,541
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	32,719
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	60,790
R18.	Other Operating Revenues	
R19.	Total Operating Revenues	\$3,201,680

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	2,709,312

R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	4,190,602
R25.	Treatment	
R26.	Transmission and Distribution	1,186,672
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	1,797,889
R34.	Depreciation and Amortization Expenses	880,039
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$10,764,514
R37.	Operating Income (Loss)	\$-7,562,834
	Nonoperating Revenues	
R38.	Investment Earnings	187,820
R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	4,991,991
SD41.	Voter-Approved Taxes	3,108,653
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	103,622
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	61,244
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	46,766
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	
R58.	Other Nonoperating Revenues	107,335
R59.	Total Nonoperating Revenues	\$8,607,431
Nonoperating Expenses		
R60.	Interest Expense	94,078
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$94,078
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$950,519
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	\$950,519
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$19,574,242
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$20,524,761
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	9,425,255
R80.	Restricted	4,361,160
R81.	Unrestricted	6,738,346
R82.	Total Net Position (Deficit)	\$20,524,761

Special District of Tehachapi - Cummings County Water 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: 2019

R01.	Purpose of Debt (1 of 1) (Record Completed)	Finance water system improvements
R02.	Nature of Revenue Pledged	Water revenues
R03.	Debt Type	Other
R04.	Fund Type	Enterprise
SD05.	Activity	Water Enterprise
R06.	Year of Issue	2015
R07.	Beginning Maturity Year	2016
R08.	Ending Maturity Year	2025
R09.	Principal Authorized	7,000,000
R10.	Principal Received to Date	5,780,811
R11.	Principal Unspent	
R12.	Principal Outstanding, Beginning of Fiscal Year	\$3,863,211
R13.	Adjustment to Principal in Current Fiscal Year	
R14.	Reason for Adjustment to Principal in Current Fiscal Year	
R15.	Principal Received in Current Fiscal Year	
R16.	Principal Paid in Current Fiscal Year	672,207
R17.	Principal Refinanced in Current Fiscal Year	
R18.	Principal Outstanding, End of Fiscal Year	\$3,191,004
R19.	Principal Outstanding, Current Portion	689,139
R20.	Principal Outstanding, Noncurrent Portion	\$2,501,865
R21.	Interest Paid in Current Fiscal Year	94,078
R22.	Principal Delinquent, End of Fiscal Year	

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"/>

Special District of Tehachapi - Cummings County Water District
 Special Districts Financial Transactions Report
 Detail Summary of Other Long-Term Debt

Back to Form: [Other Long-Term Debt](#)

Fiscal Year: 2019

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Enterprise								
Other								
Finance water system improvements	2015	3,863,211	0	672,207	3,191,004	689,139	2,501,865	94,078
Total Enterprise Debt:		\$3,863,211	\$0	\$672,207	\$3,191,004	\$689,139	\$2,501,865	\$94,078

Special District of Tehachapi - Cummings County Water District
 Special Districts Financial Transactions Report
 Debt Service Reconciliation Report

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt	[]	[]	[]
R02. Other Long-Term Debt	[]	[]	94,078
R03. Construction Financing	[]	[]	[]
R04. Lease Obligations	[]	[]	[]
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$94,078
R06. Debt Service	[]	[]	94,078
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference	[]	[]	[]

Special District of Tehachapi - Cummings County Water District
 Special Districts Financial Transactions Report
 Statement of Net Position
 Proprietary Funds

Fiscal Year: 2019

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	9,019,767	
R02.	Restricted		
R03.	Accounts Receivable (net)	634,714	
R04.	Taxes Receivable	6,157	
R05.	Interest Receivable (net)	60,239	
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items	76,855	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$9,797,732	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted	4,403,275	
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	779,439	
R17.	Buildings and Improvements	31,515,089	

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	-19,678,269	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$17,019,534	\$0
R27.	Total Assets	\$26,817,266	\$0

Deferred Outflows of Resources

R28.	Related to Pensions	642,875	
R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$642,875	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$27,460,141	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	732,466	
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	89,732	
R39.	Long-Term Debt, Due Within One Year	689,139	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$1,511,337	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	159,524	
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)	2,501,865	
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	2,457,691	
R57.	Net OPEB Liability	88,218	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$5,207,298	\$0
R61.	Total Liabilities	\$6,718,635	\$0

Deferred Inflows of Resources

R62.	Related to Pensions	216,745	
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$216,745	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$6,935,380	\$0
R66.	Total Net Position (Deficit)	\$20,524,761	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	9,425,255	
R68.	Restricted	4,361,160	
R69.	Unrestricted	6,738,346	
R70.	Total Net Position (Deficit)	\$20,524,761	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$27,460,141	\$0

Special District of Tehachapi - Cummings County Water District
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2019

R01. Appropriations Limit	12,867,406
R02. Total Annual Appropriations Subject to the Limit	5,053,335
R03. Revenues Received (Over) Under Appropriations Limit	\$7,814,071

Special District of Tehachapi - Cummings County Water District
 Special Districts Financial Transactions Report
 Summary

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$0			
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			3,201,680	

R20.	Other Enterprise				
R21.	Conduit				
R22.	Transportation				
R23.	Total Operating Revenues			\$3,201,680	
Non-Operating Revenues					
R24.	Airport				
R25.	Electric				
R26.	Gas				
R27.	Harbor and Port				
R28.	Hospital				
R29.	Sewer				
R30.	Solid Waste				
R31.	Transit				
R32.	Water			8,607,431	
R33.	Other Enterprise				
R34.	Conduit				
R35.	Transportation				
R36.	Total Non-Operating Revenues			\$8,607,431	
R36.5	Total Revenues	\$0	\$0	\$11,809,111	\$11,809,111
Governmental Expenditures					
R37.	General				
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				

R43.	Total Governmental Expenditures		\$0		
	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			10,764,514	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$10,764,514	
	Non-Operating Expenses				
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				

R66.	Solid Waste				
R67.	Transit				
R68.	Water			94,078	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$94,078	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$10,858,592	\$10,858,592
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$950,519	\$950,519
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$19,574,242	\$19,574,242
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$20,524,761	\$20,524,761
Assets					
R79.	Total Current Assets			9,797,732	9,797,732
R80.	Total Noncurrent Assets			17,019,534	17,019,534
R81.	Total Assets	\$0	\$0	\$26,817,266	\$26,817,266
Liabilities					
R82.	Total Current Liabilities			1,511,337	1,511,337
R83.	Total Noncurrent Liabilities			5,207,298	5,207,298
R84.	Total Liabilities	\$0	\$0	\$6,718,635	\$6,718,635
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$20,524,761	\$20,524,761

Special District of Tehachapi - Cummings County Water District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
WaterEnterpriseFund	(R01)Residential	Increase in residential water sales.
WaterEnterpriseFund	(R17)OtherWaterServicesRevenues	Includes various surcharge fees, etc.
WaterEnterpriseFund	(R24)Pumping	Increase is mainly from significant repairs and maintenance costs for pumps.
WaterEnterpriseFund	(R26)TransmissionandDistribution	Increases are from pipeline maintenance and salaries.
WaterEnterpriseFund	(R54)OtherIntergovernmentalState	Prop 84 Grant
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Includes various reimbursements, including reimbursement for flood control maintenance.
WaterEnterpriseFund	(SD51)HomeownersPropertyTaxRelief	Prior year should have been \$61,537
ProprietaryFunds	(R13)Entpr-CashandInvestmentsRestricted	Increase is due to the restricted voter approved taxes received in the current year being more than related expenses.

Total Footnote: 8

Supplement to the Annual Report of Special Districts

Special District ID Number:	12421503500
Name of District:	Tehachapi-Cumming County Water 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 2018 | <input type="checkbox"/> October 2018 | <input type="checkbox"/> January 2019 | <input type="checkbox"/> April 2019 |
| <input type="checkbox"/> August 2018 | <input type="checkbox"/> November 2018 | <input type="checkbox"/> February 2019 | <input type="checkbox"/> May 2019 |
| <input type="checkbox"/> September 2018 | <input type="checkbox"/> December 2018 | <input type="checkbox"/> March 2019 | <input checked="" type="checkbox"/> June 2019 |

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, Local Finance Statistics Branch, 1-800-242-4523

A. Capital Outlay Expenditures for Enterprise Activities

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

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$
Construction (Census Code F01)	\$

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$
Construction (Census Code F92)	\$

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

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$
Construction (Census Code F36)	\$

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$
Construction (Census Code F80)	\$

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$ 179,065
Construction (Census Code F91)	\$ 700,974