

Special District of Tehachapi - Cummings County 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="David"/>	<input type="text"/>	<input type="text" value="Worden"/>	<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="Jean"/>	<input type="text"/>	<input type="text" value="Prel"/>	<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="Mindy"/>	<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: 2018
Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	925,727
R02.	Business	
R03.	Industrial	
R04.	Irrigation	1,978,913
R09.	Sales to Other Utilities for Resale	259,659
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	30,261
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	101,366
R18.	Other Operating Revenues	
R19.	Total Operating Revenues	\$3,295,926

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	2,631,392
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	3,478,766
R25.	Treatment	
R26.	Transmission and Distribution	893,107
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	1,684,384
R34.	Depreciation and Amortization Expenses	820,972
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$9,508,621
R37.	Operating Income (Loss)	\$-6,212,695

Nonoperating Revenues

R38.	Investment Earnings	156,452
R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	4,994,400
SD41.	Voter-Approved Taxes	3,000,395
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	118,143
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	38,572
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	149,475
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	6,334
R58.	Other Nonoperating Revenues	25,538
R59.	Total Nonoperating Revenues	\$8,489,309
	Nonoperating Expenses	
R60.	Interest Expense	110,863
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$110,863
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$2,165,751
	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	\$2,165,751
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$17,408,491
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$19,574,242
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	9,484,993
R80.	Restricted	3,558,393
R81.	Unrestricted	6,530,856
R82.	Total Net Position (Deficit)	\$19,574,242

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: 2018

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	\$4,518,632
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	655,421
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$3,863,211
R19. Principal Outstanding, Current Portion	672,207
R20. Principal Outstanding, Noncurrent Portion	\$3,191,004
R21. Interest Paid in Current Fiscal Year	110,863
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

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

Form has been completed.

Fiscal Year: 2018		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	8,682,026	
R02.	Restricted		
R03.	Accounts Receivable (net)	568,310	
R04.	Taxes Receivable	26,188	
R05.	Interest Receivable (net)	49,741	
R06.	Due from Other Funds		
R07.	Due from Other Governments	169,873	
R08.	Inventories		
R09.	Prepaid Items	111,599	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$9,607,737	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted	3,552,014	
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	680,084	
R17.	Buildings and Improvements	31,957,369	
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	-19,289,249	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$16,900,218	\$0
R27.	Total Assets	\$26,507,955	\$0
Deferred Outflows of Resources			
R28.	Related to Pensions	767,886	
R28.5	Related to OPEB		

R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$767,886	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$27,275,841	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	646,885	
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	86,450	
R39.	Long-Term Debt, Due Within One Year	672,207	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	121,017	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$1,526,559	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	153,689	
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)	3,191,004	
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	2,499,304	
R57.	Net OPEB Liability	89,618	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$5,933,615	\$0
R61.	Total Liabilities	\$7,460,174	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	241,425	
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$241,425	\$0

R65.	Total Liabilities and Deferred Inflows of Resources	\$7,701,599	\$0
R66.	Total Net Position (Deficit)	\$19,574,242	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	9,484,993	
R68.	Restricted	3,558,393	
R69.	Unrestricted	6,530,856	
R70.	Total Net Position (Deficit)	\$19,574,242	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$27,275,841	\$0

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

Fiscal Year: 2018

R01. Appropriations Limit	12,280,403
R02. Total Annual Appropriations Subject to the Limit	5,032,972
R03. Revenues Received (Over) Under Appropriations Limit	\$7,247,431