

Special District of Trinity County Waterworks District No. 1
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="Diane"/>	<input type="text"/>	<input type="text" value="Yates"/>	<input type="text" value="Chairman"/>
Member 2	<input type="text" value="Thomas"/>	<input type="text"/>	<input type="text" value="Lewis"/>	<input type="text" value="Director"/>
Member 3	<input type="text" value="Marsha"/>	<input type="text"/>	<input type="text" value="Maraviov"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Kenneth"/>	<input type="text"/>	<input type="text" value="Wiley"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Don"/>	<input type="text"/>	<input type="text" value="Williams"/>	<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="Craig"/>	<input type="text"/>	<input type="text" value="Hair"/>	<input type="text" value="Manager"/>	<input type="text" value="Craig@trinitycountywaterw"/>
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 Trinity County Waterworks District No. 1
 Special Districts Financial Transactions Report
 Sewer Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2018

Operating Revenues		
R01.	Service Charges	170,331
R02.	Permit and Inspection Fees	
R03.	Connection Fees	45,125
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	
R06.	Service Penalties	
R07.	Other Operating Revenues	
R08.	Total Operating Revenues	\$215,456
Operating Expenses		
R09.	Transmission	
R10.	Treatment and Disposal	
R11.	Taxes	
R12.	Personnel Services	
R13.	Contractual Services	
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	
R16.	Depreciation and Amortization Expenses	289,078
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$289,078
R19.	Operating Income (Loss)	\$-73,622
Nonoperating Revenues		
R20.	Investment Earnings	
R21.	Rents, Leases, and Franchises	
Taxes and Assessments		
SD22.	Current Secured and Unsecured (1%)	
SD23.	Voter-Approved Taxes	
SD24.	Pass-through Property Taxes (ABX1 26)	
SD25.	Property Assessments	
SD26.	Special Assessments	
SD27.	Special Taxes	
SD28.	Prior-Year Taxes and Assessments	
SD29.	Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal		
R30.	Aid for Construction	
R31.	Other Intergovernmental – Federal	
Intergovernmental – State		
R32.	Aid for Construction	
SD33.	Homeowners Property Tax Relief	
SD34.	Timber Yield	
R35.	In-Lieu Taxes	

R36.	Other Intergovernmental – State	
R37.	Intergovernmental – County	
R38.	Intergovernmental – Other	
R39.	Gain on Disposal of Capital Assets	
R40.	Other Nonoperating Revenues	
R41.	Total Nonoperating Revenues	\$0
Nonoperating Expenses		
R42.	Interest Expense	4,307
R43.	Loss on Disposal of Capital Assets	
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$4,307
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-77,929
Capital Contributions		
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$0
R54.	Transfers In	
R55.	Transfers Out	
Special and Extraordinary Items		
R55.5	Special Item	
R55.6	Extraordinary Item	
R55.7	Total Special and Extraordinary Items	\$0
R56.	Change in Net Position	\$-77,929
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$9,444,867
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$9,366,938
Net Position (Deficit)		
R61.	Net Investment in Capital Assets	5,866,497
R62.	Restricted	
R63.	Unrestricted	3,500,441
R64.	Total Net Position (Deficit)	\$9,366,938

Special District of Trinity County Waterworks District No. 1
 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	430,105
R02.	Business	
R03.	Industrial	
R04.	Irrigation	21,180
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	4,665
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	
R19.	Total Operating Revenues	\$455,950

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	25,156
R25.	Treatment	
R26.	Transmission and Distribution	564,289
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	
R34.	Depreciation and Amortization Expenses	31,973
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$621,418
R37.	Operating Income (Loss)	\$-165,468

Nonoperating Revenues

R38.	Investment Earnings	113
R39.	Rents, Leases, and Franchises	

Taxes and Assessments	
SD40. Current Secured and Unsecured (1%)	16,698
SD41. Voter-Approved Taxes	
SD42. Pass-through Property Taxes (ABX1 26)	
SD43. Property Assessments	
SD44. Special Assessments	26,315
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	400
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	6,775
R59. Total Nonoperating Revenues	\$50,301
Nonoperating Expenses	
R60. Interest Expense	23,067
R61. Loss on Disposal of Capital Assets	
R62. Other Nonoperating Expenses	
R63. Total Nonoperating Expenses	\$23,067
R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-138,234
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	\$-138,234

R75. Net Position (Deficit), Beginning of Fiscal Year	\$-2,080,453
R76. Adjustment	5,554
R77. Reason for Adjustment	prior year adjustments not posted to LGR.
R78. Net Position (Deficit), End of Fiscal Year	\$-2,213,133
Net Position (Deficit)	
R79. Net Investment in Capital Assets	2,149,317
R80. Restricted	
R81. Unrestricted	-4,362,450
R82. Total Net Position (Deficit)	\$-2,213,133

Note:

(R77) Reason for Adjustment: prior year adjustments not posted to LGRS

Special District of Trinity County Waterworks District No. 1
 Special Districts Financial Transactions Report - Governmental Funds
 Statement of Revenues, Expenditures, and Changes in Fund Balances

Fiscal Year: 2018

Activity: (1 of 1) (Record Completed)

Recreation and Park

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues							
Taxes and Assessments							
R01.	Current Secured and Unsecured (1%)						
R02.	Voter-Approved Taxes						
R03.	Pass-through and Residual Property Taxes (ABX1 26)						
R05.	Tax Increment						
R06.	Parcel Tax						
R07.	Property Assessments						
R09.	Prior-Year Taxes and Assessments						
R10.	Penalties and Costs of Delinquent Taxes and Assessments						
R11.	Other Taxes and Assessments						
R12.	Total Taxes and Assessments	0	0	0	0	0	0
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	366					366
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	366	0	0	0	0	366
Intergovernmental - Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental - Federal						
R21.	Total Intergovernmental - Federal	0	0	0	0	0	0
Intergovernmental - State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief						
R25.	Timber Yield						
R26.	Other Intergovernmental - State						
R27.	Total Intergovernmental - State	0	0	0	0	0	0
R28.	Intergovernmental - Other						
R29.	Charges for Current Services						
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	0
R34.	Other Revenues						
R35.	Total Revenues	\$366	\$0	\$0	\$0	\$0	\$366
Expenditures							
R36.	Salaries and Wages						
R37.	Employee Benefits						

R38. Services and Supplies						
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R41. Principal Payments on Long-Term Debt						
R42. Interest Payments on Long-Term Debt						
R42.5 Lease Principal						
R43. Principal and Interest on Short-Term Notes and Warrants						
R44. Other Debt Service						
R45. Total Debt Service	0	0	0	0	0	0
R46. Capital Outlay						
R47. Other Expenditures	9,466					9,466
R48. Total Expenditures	\$9,466	\$0	\$0	\$0	\$0	\$9,466
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$-9,100	\$0	\$0	\$0	\$0	\$-9,100
Other Financing Sources (Uses)						
R50. Long-Term Debt Proceeds						
R51. Other Long-Term Debt Proceeds						
R51.5 Lease Obligations Proceeds						
R51.6 Proceeds from Refinancing on Loans, Notes, and Other						
R51.7 Payments to Refinanced Loans, Notes, and Other						
R52. Refunding Bonds Proceeds						
R53. Premium on Bonds Issued						
R54. Discount on Bonds Issued						
R55. Payments to Refunded Bond Escrow Agent						
R56. Demand Bonds						
R57. Proceeds from Sale of Capital Assets						
R58. Capital Leases						
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out						
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$0	\$0	\$0	\$0	\$0	\$0
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	0
R66. Net Change in Fund Balances	\$-9,100	\$0	\$0	\$0	\$0	\$-9,100
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$25,231	\$0	\$0	\$0	\$0	\$25,231
R68. Adjustment						
R69. Reason for Adjustment						
R70. Fund Balances (Deficits), End of Fiscal Year	\$16,131	\$0	\$0	\$0	\$0	\$16,131

Special District of Trinity County Waterworks District No. 1
 Special Districts Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2018

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 1) (Record Completed)	Sewer System expansion
R04. Nature of Revenue Pledged	Sewer revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Enterprise
SD08. Activity	Water Enterprise
R09. Year of Issue	1997
R10. Beginning Maturity Year	2027
R11. Ending Maturity Year	2027
R12. Principal Authorized	1,200,000
R13. Principal Issued to Date	1,200,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$520,066
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	16,500
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$503,566
R22. Principal Payable, Current Portion	17,500
R23. Principal Payable, Noncurrent Portion	\$486,066
R24. Interest Paid in Current Fiscal Year	22,997
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of Trinity County Waterworks District No. 1
 Special Districts Financial Transactions Report
 Detail Summary of Long-Term Debt

Back to Form: Long-Term Debt

Fiscal Year: 2018

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion	Interest Paid in Current Fiscal Year
Enterprise								
Revenue Bonds								
Sewer System expansion	1997	520,066	0	16,500	503,566	17,500	486,066	22,997
Total Enterprise Debt:		\$520,066	\$0	\$16,500	\$503,566	\$17,500	\$486,066	\$22,997

Special District of Trinity County Waterworks District No. 1
 Special Districts Financial Transactions Report
 Construction Financing
 Federal and State

Go to Report: Detail Summary of Construction Financing

Fiscal Year: 2018

R01.	Federal or State Financing	State Financing
R02.	Purpose of Debt (1 of 1) (Record Completed)	Water system expansion
R03.	Nature of Revenue Pledged	water revenues
R04.	Debt Type	Loans
R05.	Fund Type	Enterprise
SPD06.	Activity	Water Enterprise
R07.	Contract Date	
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$482,000
R09.	Initial Repayment Obligation	
R10.	Adjustment to Repayment Obligation in Current Fiscal Year	
R11.	Reason for Adjustment to Repayment Obligation in Current Fiscal Year	
R12.	Maximum Repayment Obligation per Contract, End of Fiscal Year	\$482,000
R13.	Year of Issue	2014
R14.	Beginning Maturity Year	2044
R15.	Ending Maturity Year	2044
R16.	Principal Authorized	482,000
R17.	Principal Received to Date	482,000
R18.	Principal Expended to Date	482,000
R19.	Principal Unspent	0
R20.	Principal Outstanding, Beginning of Fiscal Year	\$220,833
R21.	Adjustment to Principal in Current Fiscal Year	
R22.	Reason for Adjustment to Principal in Current Fiscal Year	
R23.	Principal Received in Current Fiscal Year	
R24.	Principal Paid in Current Fiscal Year	11,119
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$21,968
R26.	Principal Outstanding, End of Fiscal Year	\$209,714
R27.	Principal Outstanding, Current Portion	17,500
R28.	Principal Outstanding, Noncurrent Portion	\$192,214
R29.	Interest Paid in Current Fiscal Year	4,097
R30.	Principal Delinquent, End of Fiscal Year	
R31.	Interest Delinquent, End of Fiscal Year	

Note: Maximum Repayment Obligation refers to the maximum amount that may be borrowed as specified in each contract. DO NOT reduce Maximum Repayment Obligation by annual principal payments.

R32. Estimated Payment Schedule

Fiscal Year(s) (YYYY)	Principal	Interest	Total Debt Service	
2019	11,566	5,085	16,651	Delete
2020	11,711	4,782	16,493	Delete
2021	12,005	4,486	16,491	Delete

2022	12,304	4,182	16,486	Delete
2023	12,612	3,871	16,483	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2024-2037	149,516	19,217	168,733	Delete
				Add Year
Total Estimated Payments	\$209,714	\$41,623	\$251,337	

Special District of Trinity County Waterworks District No. 1
 Special Districts Financial Transactions Report
 Detail Summary of Construction Financing

Back to Form: Construction Financing

Fiscal Year: 2018

	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
Federal Financing								
State Financing								
Enterprise								
Loans								
Water system expansion	2014	220,833	0	11,119	209,714	17,500	192,214	4,097
Total Enterprise Debt:		\$220,833	\$0	\$11,119	\$209,714	\$17,500	\$192,214	\$4,097

Special District of Trinity County Waterworks District No. 1
 Special Districts Financial Transactions Report
 Debt Service Reconciliation Report

Fiscal Year: 2018

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			22,997
R02. Other Long-Term Debt			
R03. Construction Financing			4,097
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$27,094
R06. Debt Service			27,374
R07. Difference	\$0	\$0	\$-280
R08. Reason for Difference			adjustment

Note:

(R08) Ent-Reason for Difference: adjustment

Special District of Trinity County Waterworks District No. 1
 Special Districts Financial Transactions Report
 Balance Sheet
 Governmental Funds

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments	4,881					4,881
R02. Investments						
R03. Accounts Receivable (net)	11,250					11,250
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds						
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items						
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$16,131	\$0	\$0	\$0	\$0	\$16,131
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$16,131	\$0	\$0	\$0	\$0	\$16,131
Liabilities						
R19. Accounts Payable						
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds						
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances						
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$0	\$0	\$0	\$0	\$0	\$0
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$0	\$0	\$0	\$0	\$0	\$0
Fund Balances (Deficits)						
R33. Nonspendable						
R34. Restricted						
R35. Committed						
R36. Assigned	16,131					16,131
R37. Unassigned						
R38. Total Fund Balances (Deficits)	\$16,131	\$0	\$0	\$0	\$0	\$16,131

R39.	Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$16,131	\$0	\$0	\$0	\$0	\$16,131
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Special District of Trinity County Waterworks District No. 1
 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	54,475	
R02.	Restricted	543,843	
R03.	Accounts Receivable (net)	53,787	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories	32,195	
R09.	Prepaid Items		
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$684,300	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	4,000	
R17.	Buildings and Improvements	15,787,255	
R18.	Equipment	314,030	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress		
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-7,344,572	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$8,760,713	\$0
R27.	Total Assets	\$9,445,013	\$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	\$9,445,013	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	15,443	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	20,568	
R38.	Accrued Compensated Absences	4,006	
R39.	Long-Term Debt, Due Within One Year	35,000	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$75,017	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	3,502	
R46.	General Obligation Bonds		
R47.	Revenue Bonds	486,066	
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	192,214	
R55.	Lease Principal		
R56.	Net Pension Liability	1,534,409	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$2,216,191	\$0
R61.	Total Liabilities	\$2,291,208	\$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	\$2,291,208	\$0
R66.	Total Net Position (Deficit)	\$7,153,805	\$0
Net Position (Deficit)			
R67.	Net Investment in Capital Assets	8,015,814	

R68. Restricted		
R69. Unrestricted	-862,009	
R70. Total Net Position (Deficit)	\$7,153,805	\$0
R71. Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$9,445,013	\$0

Special District of Trinity County Waterworks District No. 1
Special Districts Financial Transactions Report
Noncurrent Assets, Deferred Outflows of Resources,
Noncurrent Liabilities, and Deferred Inflows of Resources
Governmental Funds

Fiscal Year: 2018

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
Capital Assets			
R01.	Land		
R02.	Buildings and Improvements		
R03.	Equipment		
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress		
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization		
R10	Net Pension Asset		
R11	Net OPEB Asset		
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$0	
Deferred Outflows of Resources			
R16	Related to Pensions		
R17	Related to OPEB		
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$0	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$0	
Noncurrent Liabilities			
R22.	Deposits and Advances		
R23.	Compensated Absences		
R24.	General Obligation Bonds		
R25.	Revenue Bonds		
R26.	Certificates of Participation		
R27.	Other Bonds		
R28.	Loans (Other Long-Term Debt)		
R29.	Notes (Other Long-Term Debt)		
R30.	Other (Other Long-Term Debt)		
R31.	Construction Financing – Federal		
R32.	Construction Financing – State		
R33.	Lease Principal		
R34.	Net Pension Liability		1,534,409

R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$1,534,409
Deferred Inflows of Resources		
R40 Related to Pensions		
R41 Related to OPEB		
R42 Related to Debt Refunding		
R43 Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$1,534,409

Special District of Trinity County Waterworks District No. 1
 Special District Financial Transactions Report
 Footnotes

Fiscal Year: 2018

Current Year Prior Year

FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R14)MaterialsandSupplies	All costs covered by water operations
SewerEnterpriseFund	(R16)DepreciationandAmortizationExpenses	additions to system
SewerEnterpriseFund	(R42)InterestExpense	Prior interest included in water fund
WaterEnterpriseFund	(R04)Irrigation	increase in irrigation water sold
WaterEnterpriseFund	(R14)ConnectionFees	decrease due to fewer cannabis growers connecting
WaterEnterpriseFund	(R34)DepreciationandAmortizationExpenses	water assets fully depreciated
WaterEnterpriseFund	(R38)InvestmentEarnings	decrease due to less cash under investment
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Sale of fully depreciated assets and insurance settlements
WaterEnterpriseFund	(R78)NetPosition(Deficit)EndofFiscalYear	net fixed asset value exceeds fund equity.
WaterEnterpriseFund	(SD40)CurrentSecuredandUnsecured(1%)	increase in county allocations
WaterEnterpriseFund	(SD44)SpecialAssessments	decrease in allocations
RevenuesExpendituresChangesFundBalances	(R15)Gen-InvestmentEarnings	(Recreation and Park) investment increase
RevenuesExpendituresChangesFundBalances	(R29)Gen-ChargesforCurrentServices	(Recreation and Park) No charges in current period
RevenuesExpendituresChangesFundBalances	(R47)Gen-OtherExpenditures	(Recreation and Park) Refunds of fees
BalanceSheetGovernmentalFunds	(R01)Gen-CashInvestments	cash decrease due to refunding fees
ProprietaryFunds	(R01)Entpr-Unrestricted	Increase in cash
ProprietaryFunds	(R16)Entpr-NoncurrentCapital	Land acquired
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Converted to land
ProprietaryFunds	(R38)Entpr-AccruedCompensatedAbsences	new agreement
ProprietaryFunds	(R45)Entpr-CompensatedAbsencesNetofCurrentPortion	new agreement

Total Footnote: 20