

Special District of Home Garden 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="Albert"/>	<input type="text"/>	<input type="text" value="Holguin"/>	<input type="text" value="1st Vice President"/>
Member 2	<input type="text" value="Rocio"/>	<input type="text"/>	<input type="text" value="Ortiz"/>	<input type="text" value="Director"/>
Member 3	<input type="text" value="Peggy"/>	<input type="text"/>	<input type="text" value="Rogers"/>	<input type="text" value="Treasurer"/>
Member 4	<input type="text" value="Sandra"/>	<input type="text"/>	<input type="text" value="Salas"/>	<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="David"/>	<input type="text"/>	<input type="text" value="Vigil"/>	<input type="text" value="General Manager"/>	<input type="text" value="hgcwd@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 Home Garden 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	776,663
R02.	Business	63,960
R03.	Industrial	73,098
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	47,922
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	531
R19.	Total Operating Revenues	\$962,174

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	187,481
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	24,473
R25.	Treatment	
R26.	Transmission and Distribution	
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	329,893
R34.	Depreciation and Amortization Expenses	90,408
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$632,255
R37.	Operating Income (Loss)	\$329,919

Nonoperating Revenues		
R38.	Investment Earnings	9,938
R39.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	
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	
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	\$9,938
Nonoperating Expenses		
R60.	Interest Expense	42,265
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$42,265
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$297,592
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	\$297,592
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$751,712
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$1,049,304
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	-165,140
R80.	Restricted	88,131
R81.	Unrestricted	1,126,313
R82.	Total Net Position (Deficit)	\$1,049,304

Special District of Home Garden County Water District
 Special Districts Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: [Detail Summary of Long-Term Debt](#)

Fiscal Year: 2019

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 1) (Record Completed)	Reservoir/Water Distribution
R04. Nature of Revenue Pledged	District Water Sales
R05. Percent of Pledge	100%
R06. Debt Type	Other Agency Debt
R07. Fund Type	Enterprise
SD08. Activity	Water Enterprise
R09. Year of Issue	1986
R10. Beginning Maturity Year	1986
R11. Ending Maturity Year	2020
R12. Principal Authorized	2,800,000
R13. Principal Issued to Date	2,800,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$1,715,311
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	49,739
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$1,665,572
R22. Principal Payable, Current Portion	43,000
R23. Principal Payable, Noncurrent Portion	\$1,622,572
R24. Interest Paid in Current Fiscal Year	42,265
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of Home Garden County Water District
 Special Districts Financial Transactions Report
 Detail Summary of Long-Term Debt

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

Fiscal Year: 2019

	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								
Other Agency Debt								
Reservoir/Water Distribution	1986	1,715,311	0	49,739	1,665,572	43,000	1,622,572	42,265
Total Enterprise Debt:		\$1,715,311	\$0	\$49,739	\$1,665,572	\$43,000	\$1,622,572	\$42,265

Special District of Home Garden 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			42,265
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$42,265
R06. Debt Service			42,265
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District of Home Garden 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	324,502	
R02. Restricted	947,729	
R03. Accounts Receivable (net)	66,277	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items		
R10. Other Current Assets 1		
R11. Other Current Assets 2	7,808	
R12. Total Current Assets	\$1,346,316	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	3,057	
R17. Buildings and Improvements	46,795	
R18. Equipment	3,380,051	
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-1,790,962	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$1,638,941	\$0
R27. Total Assets	\$2,985,257	\$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	\$2,985,257	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	33,219	
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	43,000	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	98,653	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$174,872	\$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	1,622,572	
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	138,509	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$1,761,081	\$0
R61.	Total Liabilities	\$1,935,953	\$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	\$1,935,953	\$0
R66.	Total Net Position (Deficit)	\$1,049,304	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	-165,140	
R68.	Restricted	88,131	
R69.	Unrestricted	1,126,313	
R70.	Total Net Position (Deficit)	\$1,049,304	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$2,985,257	\$0

Special District of Home Garden County Water District
 Special Districts Financial Transactions Report
 Summary

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Fund	
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			962,174	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$962,174	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water			9,938	
R33. Other Enterprise				

R34.	Conduit				
R35.	Transportation				
R36.	Total Non-Operating Revenues			\$9,938	
R36.5	Total Revenues	\$0	\$0	\$972,112	

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			632,255	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$632,255	

Non-Operating Expenses

R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			42,265	
R69.	Other Enterprise				

R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$42,265	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$674,520	
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$297,592	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$751,712	
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$1,049,304	
Assets					
R79.	Total Current Assets			1,346,316	
R80.	Total Noncurrent Assets			1,638,941	
R81.	Total Assets	\$0	\$0	\$2,985,257	
Liabilities					
R82.	Total Current Liabilities			174,872	
R83.	Total Noncurrent Liabilities			1,761,081	
R84.	Total Liabilities	\$0	\$0	\$1,935,953	
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$1,049,304	

Special District of Home Garden County Water District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
WaterEnterpriseFund	(R03)Industrial	increase in connection fees
WaterEnterpriseFund	(R16)ServiceTypeAssessments	combined acct 49500 and 49640
WaterEnterpriseFund	(R18)OtherOperatingRevenues	other operating rev
WaterEnterpriseFund	(R34)DepreciationandAmortizationExpenses	depreciation increased
ProprietaryFunds	(R01)Entpr-Unrestricted	decrease in account
ProprietaryFunds	(R02)Entpr-Restricted	restricted cash
ProprietaryFunds	(R11)Entpr-OtherCurrentAssets2	other assets
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	unrestricted cash decreased by about \$100K
ProprietaryFunds	(R14)Entpr-Investments	LAIF general fund increased
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	other liabilities besides the accounts payable and the loan they are taking out
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	water deposit of \$80K increased value
ProprietaryFunds	(R56)Entpr-NetPensionLiability	no pension liability
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	deferred and accrued interest payable

Total Footnote: 13