

Special District Name: Lower Lake County Waterworks District No. 1 (Lake)  
Special Districts' Financial Transactions Report  
General Information

**Fiscal Year: 2022**

**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="Noel"/>	<input type="text"/>	<input type="text" value="Negrete"/>	<input type="text" value="Chairperson"/>
Member 2	<input type="text" value="Frank"/>	<input type="text"/>	<input type="text" value="McElwain"/>	<input type="text" value="Director"/>
Member 3	<input type="text" value="Monique"/>	<input type="text"/>	<input type="text" value="Fabela"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Wesley"/>	<input type="text"/>	<input type="text" value="Baker"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Jean"/>	<input type="text"/>	<input type="text" value="Yanich"/>	<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="James"/>	<input type="text"/>	<input type="text" value="Kingland"/>	<input type="text" value="Manager"/>	<input type="text" value="n/a"/>
Official 2	<input type="text" value="Robert"/>	<input type="text"/>	<input type="text" value="Bridges"/>	<input type="text" value="Attorney"/>	<input type="text" value="n/a"/>
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 Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?  
 City  County  Special District

4. In which City, County, or Special District financial statements or ACFR 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 Name: Lower Lake County Waterworks District No. 1 (Lake...)  
Special Districts' Financial Transactions Report  
Water Enterprise Fund  
Statement of Revenues, Expenses, and Changes in Fund Net Position

**Fiscal Year: 2022**

**Operating Revenues**

Water Sales Revenues

Retail Water Sales

R01.	Residential	957,000
R02.	Business	
R03.	Industrial	
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	26,400
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	
R19.	<b>Total Operating Revenues</b>	<b>\$983,400</b>

**Operating Expenses**

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	149,094
R25.	Treatment	
R26.	Transmission and Distribution	155,282
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	566,816
R34.	Depreciation and Amortization Expenses	247,161
R35.	Other Operating Expenses	
R36.	<b>Total Operating Expenses</b>	<b>\$1,118,353</b>
R37.	<b>Operating Income (Loss)</b>	<b>\$-134,953</b>

**Nonoperating Revenues**

R38.	Investment Income	1,410
R39.	Rents, Leases, Concessions, and Royalties	
Taxes and Assessments		
SD40.	Current Secured and Unsecured (1%)	91,007
SD41.	Voter-Approved Taxes	
SD42.	Pass-through Property Taxes (ABX1 26)	

SD43.	Property Assessments	101,500
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	774
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.	<b>Total Nonoperating Revenues</b>	\$194,691
	<b>Nonoperating Expenses</b>	
R60.	Interest Expense	41,319
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	7,123
R63.	<b>Total Nonoperating Expenses</b>	\$48,442
R64.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$11,296
	<b>Capital Contributions</b>	
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	<b>Total Capital Contributions</b>	\$0
R72.	<b>Transfers In</b>	
R73.	<b>Transfers Out</b>	
	<b>Special and Extraordinary Items</b>	
R73.5	Special Item	
R73.6	Extraordinary Item	
R73.7	<b>Total Special and Extraordinary Items</b>	\$0
R74.	<b>Change in Net Position</b>	\$11,296
R75.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$3,425,603
R76.	<b>Adjustment</b>	
R77.	Reason for Adjustment	
R78.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$3,436,899
	<b>Net Position (Deficit)</b>	
R79.	Net Investment in Capital Assets	2,560,921
R80.	Restricted	135,885
R81.	Unrestricted	740,093

R82. **Total Net Position (Deficit)**

\$3,436,899
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Special District Name: Lower Lake County Waterworks District No. 1 (Lake)  
 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: 2022**

R01. Purpose of Debt (1 of 1) (Record Completed)	Construction	▼
R02. Nature of Revenue Pledged	revenue	
R03. Debt Type	Loans	▼
R04. Fund Type	Enterprise	▼
SD05. Activity	Water Enterprise	▼
R06. Year of Issue		1995
R07. Beginning Maturity Year		1995
R08. Ending Maturity Year		2024
R09. Principal Authorized		220,500
R10. Principal Received to Date		132,740
R11. Principal Unspent		
R12. <b>Principal Outstanding, Beginning of Fiscal Year</b>		\$53,237
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		9,163
R17. Principal Refinanced in Current Fiscal Year		
R18. <b>Principal Outstanding, End of Fiscal Year</b>		\$44,074
R19. Principal Outstanding, Current Portion		9,386
R20. <b>Principal Outstanding, Noncurrent Portion</b>		\$34,688
R21. Interest Paid in Current Fiscal Year		1,410
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 Name: Lower Lake County Waterworks District No. 1 (Lake)  
 Special Districts' Financial Transactions Report  
 Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

Fiscal Year: 2022

	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
<b>Enterprise</b>								
<b>Loans</b>								
Construction	1995	53,237	0	9,163	44,074	9,386	34,688	1,410
<b>Total Enterprise Debt:</b>		\$53,237	\$0	\$9,163	\$44,074	\$9,386	\$34,688	\$1,410

Special District Name: Lower Lake County Waterworks District No. 1 (Lake)  
 Special Districts' Financial Transactions Report  
 Construction Financing  
 Federal and State

Go to Report: Detail Summary of Construction Financing

**Fiscal Year: 2022**

R01.	Federal or State Financing	Federal Financing
R02.	Purpose of Debt (1 of 1) (Record Completed)	To refund 1915 Improvement bonds
R03.	Nature of Revenue Pledged	Assessments
R04.	Debt Type	Loans
R05.	Fund Type	Enterprise
SPD06.	Activity	Water Enterprise
R07.	Contract Date	07/09/1996
R08.	<b>Maximum Repayment Obligation per Contract, Beginning of Fiscal Year</b>	\$1,295,000
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.	<b>Maximum Repayment Obligation per Contract, End of Fiscal Year</b>	\$1,295,000
R13.	Year of Issue	1996
R14.	Beginning Maturity Year	1997
R15.	Ending Maturity Year	2036
R16.	Principal Authorized	1,295,000
R17.	Principal Received to Date	1,295,000
R18.	Principal Expended to Date	
R19.	Principal Unspent	1,295,000
R20.	<b>Principal Outstanding, Beginning of Fiscal Year</b>	\$800,600
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	36,800
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	<b>Principal Paid to Date</b>	\$166,800
R26.	<b>Principal Outstanding, End of Fiscal Year</b>	\$763,800
R27.	Principal Outstanding, Current Portion	38,100
R28.	<b>Principal Outstanding, Noncurrent Portion</b>	\$725,700
R29.	Interest Paid in Current Fiscal Year	39,909
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	
2023	38,100	37,605	75,705	Delete
2024	40,100	35,601	75,701	Delete
2025	42,200	33,492	75,692	Delete
2026	44,300	31,275	75,575	Delete
2027	47,000	30,618	77,618	Delete
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
2028-2032	261,000	127,469	388,469	Delete

2033-2036	291,100	22,713	313,813	Delete
				Add Year
<b>Total Estimated Payments</b>	\$763,800	\$318,773	\$1,082,573	

Special District Name: Lower Lake County Waterworks District No. 1 (Lake)  
 Special Districts' Financial Transactions Report  
 Detail Summary of Construction Financing

Back to Form: Construction Financing

**Fiscal Year: 2022**

	<b>Year of Issue</b>	<b>Principal Outstanding, Beginning of Fiscal Year</b>	<b>Principal Received in Current Fiscal Year</b>	<b>Principal Paid in Current Fiscal Year</b>	<b>Principal Outstanding, End of Fiscal Year</b>	<b>Principal Outstanding, Current Portion</b>	<b>Principal Outstanding, Noncurrent Portion</b>	<b>Interest Paid in Current Fiscal Year</b>
Federal Financing								
<b>Enterprise</b>								
<b>Loans</b>								
To refund 1915 Improvement bonds	1996	800,600	0	36,800	763,800	38,100	725,700	39,909
<b>Total Enterprise Debt:</b>		\$800,600	\$0	\$36,800	\$763,800	\$38,100	\$725,700	\$39,909

State Financing

Special District Name: Lower Lake County Waterworks District No. 1 (Lake)  
 Special Districts' Financial Transactions Report  
 Debt Service Reconciliation Report

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Funds
<b>Debt Payments from Debt Forms</b>			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			
R02. Other Long-Term Debt			1,410
R03. Construction Financing			39,909
R04. Lease Obligations (Purchase Agreements)			
R05. <b>Total Debt Payments from Debt Forms</b>	\$0	\$0	\$41,319
R06. <b>Debt Service</b>			41,319
R07. <b>Difference</b>	\$0	\$0	\$0
R08. Reason for Difference			

Special District Name: Lower Lake County Waterworks District No. 1 (Lake)  
 Special Districts' Financial Transactions Report  
 Statement of Net Position  
 Proprietary Funds

Fiscal Year: 2022

	Enterprise	Internal Service
<b>Assets</b>		
Current Assets		
Cash and Investments		
R01. Unrestricted	973,970	
R02. Restricted		
R03. Accounts Receivable (net)	43,600	
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		
R12. Total Current Assets	\$1,017,570	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted	92,285	
R14. Investments		
R14.5 Lease Receivable		
R15. Other Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	149,393	
R17. Buildings and Improvements		
R18. Equipment	449,736	
R18.5 Infrastructure	7,116,397	
R18.6 Lease Assets (Lessee)		
R19. Other Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-4,346,731	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$3,461,080	\$0
R27. <b>Total Assets</b>	<b>\$4,478,650</b>	<b>\$0</b>
<b>Deferred Outflows of Resources</b>		
R28. Related to Pensions	68,210	
R28.5 Related to OPEB		
R28.6 Related to Debt Refunding		
R29. Other Deferred Outflows of Resources		
R30. <b>Total Deferred Outflows of Resources</b>	<b>\$68,210</b>	<b>\$0</b>
R31. <b>Total Assets and Deferred Outflows of Resources</b>	<b>\$4,546,860</b>	<b>\$0</b>

<b>Liabilities</b>			
<b>Current Liabilities</b>			
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.	Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	47,486	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	<b>Total Current Liabilities</b>	<b>\$47,486</b>	<b>\$0</b>
<b>Noncurrent Liabilities</b>			
R44.	Deposits and Advances		
R45.	Compensated Absences	13,007	
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)	34,688	
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal	725,700	
R54.	Construction Financing – State		
R54.5	Lease Liability		
R55.	Lease Obligations (Purchase Agreements)		
R56.	Net Pension Liability	138,922	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	<b>Total Noncurrent Liabilities</b>	<b>\$912,317</b>	<b>\$0</b>
R61.	<b>Total Liabilities</b>	<b>\$959,803</b>	<b>\$0</b>
<b>Deferred Inflows of Resources</b>			
R62.	Related to Pensions	150,158	
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R62.7	Related to Leases		
R63.	Other Deferred Inflows of Resources		
R64.	<b>Total Deferred Inflows of Resources</b>	<b>\$150,158</b>	<b>\$0</b>
R65.	<b>Total Liabilities and Deferred Inflows of Resources</b>	<b>\$1,109,961</b>	<b>\$0</b>
R66.	<b>Total Net Position (Deficit)</b>	<b>\$3,436,899</b>	<b>\$0</b>
<b>Net Position (Deficit)</b>			
R67.	Net Investment in Capital Assets	2,560,921	
R68.	Restricted	135,885	
R69.	Unrestricted	740,093	
R70.	<b>Total Net Position (Deficit)</b>	<b>\$3,436,899</b>	<b>\$0</b>

Special District Name: Lower Lake County Waterworks District No. 1 (Lake)  
Special Districts' Financial Transactions Report  
Appropriations Limit Information

**Fiscal Year: 2022**

R01. Appropriations Limit	<input type="text"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text"/>
R03. <b>Revenues Received (Over) Under Appropriations Limit</b>	<input type="text"/>

Special District Name: Lower Lake County Waterworks District No. 1 (Lake)  
 Special Districts' Financial Transactions Report  
 Summary

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
<b>Governmental Revenues</b>				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. <b>Total Governmental Revenues</b>	\$0			
<b>Internal Service Revenues</b>				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. <b>Total Internal Service Revenues</b>		\$0		
<b>Enterprise Revenues</b>				
<b>Operating Revenues</b>				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water			983,400	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. <b>Total Operating Revenues</b>			\$983,400	
<b>Non-Operating Revenues</b>				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water			194,691	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. <b>Total Non-Operating Revenues</b>			\$194,691	
R36.5 <b>Total Revenues</b>	\$0	\$0	\$1,178,091	\$1,178,091
<b>Governmental Expenditures</b>				
R37. General				

R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$0			
<b>Internal Service Expenses</b>					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$0		
<b>Enterprise Expenses</b>					
<b>Operating Expenses</b>					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water			1,118,353	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	<b>Total Operating Expenses</b>			\$1,118,353	
<b>Non-Operating Expenses</b>					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			48,442	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	<b>Total Non-Operating Expenses</b>			\$48,442	
R72.5	<b>Total Expenditures/Expenses</b>	\$0	\$0	\$1,166,795	\$1,166,795
R73.	Transfer In				
R74.	Transfer Out				
R75.	<b>Change in Fund Balance/Net Position</b>	\$0	\$0	\$11,296	\$11,296
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$3,425,603	\$3,425,603
R77.	Adjustments				
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$3,436,899	\$3,436,899

**Assets**

R79.	Total Current Assets			1,017,570	1,017,570
R80.	Total Noncurrent Assets			3,461,080	3,461,080
R81.	<b>Total Assets</b>	\$0	\$0	\$4,478,650	\$4,478,650
<b>Liabilities</b>					
R82.	Total Current Liabilities			47,486	47,486
R83.	Total Noncurrent Liabilities			912,317	912,317
R84.	<b>Total Liabilities</b>	\$0	\$0	\$959,803	\$959,803
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$0	\$0	\$3,436,899	\$3,436,899

Special District of Lower Lake County Waterworks District No. 1 (Lake)  
Special District Financial Transactions Report  
Footnotes

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
WaterEnterpriseFund	(R14)ConnectionFees	Increase in connections in the present year
WaterEnterpriseFund	(R26)TransmissionandDistribution	decrease is due to decrease of maint of equip
WaterEnterpriseFund	(R34)DepreciationandAmortizationExpenses	Increased as a result of capital additions
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	assessment expenses
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	Increase in cash
ProprietaryFunds	(R13)Entpr-CashandInvestmentsRestricted	restricted for future needs
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	complete in current year
AppropriationsLimitInformation	(R01)AppropriationsLimit	not subject
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	not subject

Total Footnote: 9