

Special District of Reclamation District No. 1000
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="Jerome"/>	<input type="text"/>	<input type="text" value="Smith"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Tom"/>	<input type="text"/>	<input type="text" value="Barandas"/>	<input type="text" value="Vice-President"/>
Member 3	<input type="text" value="Thomas"/>	<input type="text" value="M"/>	<input type="text" value="Gilbert"/>	<input type="text" value="Trustee"/>
Member 4	<input type="text" value="Nick"/>	<input type="text"/>	<input type="text" value="Avdís"/>	<input type="text" value="Trustee"/>
Member 5	<input type="text" value="Chris"/>	<input type="text"/>	<input type="text" value="Burns"/>	<input type="text" value="Trustee"/>
Member 6	<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="Christophel"/>	<input type="text" value="Trustee"/>
Member 7	<input type="text" value="Frederick"/>	<input type="text"/>	<input type="text" value="Harris"/>	<input type="text" value="Trustee"/>
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="Paul"/>	<input type="text"/>	<input type="text" value="Devereux"/>	<input type="text" value="Manager"/>	<input type="text" value="pdevereux@rd1000.org"/>
Official 2	<input type="text" value="Joleen"/>	<input type="text"/>	<input type="text" value="Gutierrez"/>	<input type="text" value="District Secretary"/>	<input type="text" value="jgutierrez@rd1000.org"/>
Official 3	<input type="text" value="Terrie"/>	<input type="text"/>	<input type="text" value="Figueroa"/>	<input type="text" value="Former District Secretary"/>	<input type="text" value="tfigueroa@rd1000.org"/>
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 Reclamation District No. 1000
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)

Land Reclamation and Levee Maintenance

		General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governme 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	2,231,678					2,231,678
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	2,231,678	0	0	0	0	2,231,678
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Earnings	93,967					93,967
R16.	Rents, Leases, Concessions, and Royalties						
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	93,967	0	0	0	0	93,967
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal						
R21.	Total Intergovernmental – Federal	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	483,179					483,179
R27.	Total Intergovernmental – State	483,179	0	0	0	0	483,179
R28.	Intergovernmental – Other	1,300,000					1,300,000
R29.	Charges for Current Services	19,871					19,871
R30.	Contributions from Property Owners						
Self-Insurance Only							
R31.	Member Contributions						
R32.	Claim Adjustments						
R33.	Total Self-Insurance Only	0	0	0	0	0	
R34.	Other Revenues	23,946					23,946
R35.	Total Revenues	\$4,152,641	\$0	\$0	\$0	\$0	\$4,152,641

Expenditures

R36. Salaries and Wages	1,000,021					1,000,021
R37. Employee Benefits	407,500					407,500
R38. Services and Supplies	1,604,616					1,604,616
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	
R46. Capital Outlay	645,870					645,870
R47. Other Expenditures						
R48. Total Expenditures	\$3,658,007	\$0	\$0	\$0	\$0	\$3,658,007
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$494,634	\$0	\$0	\$0	\$0	\$494,634
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	
Special and Extraordinary Items						
R63. Special Item						
R64. Extraordinary Item						
R65. Total Special and Extraordinary Items	0	0	0	0	0	
R66. Net Change in Fund Balances	\$494,634	\$0	\$0	\$0	\$0	\$494,634
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$7,917,825	\$0	\$0	\$0	\$0	\$7,917,825
R68. Adjustment	7,948					7,948
R69. Reason for Adjustment	Prior Year Audit					
R70. Fund Balances (Deficits), End of Fiscal Year	\$8,420,407	\$0	\$0	\$0	\$0	\$8,420,407

Note:

(R69) Gen-Reason for Adjustment: Prior Year Audit

Special District of Reclamation District No. 1000
Special Districts Financial Transactions Report
Balance Sheet
Governmental Funds

Fiscal Year: 2018

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Government Funds
Assets						
R01. Cash and Investments	7,097,009					7,097,
R02. Investments						
R03. Accounts Receivable (net)	1,450,106					1,450,
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	63,177					63,
R12. Loans, Notes, and Contracts Receivable						
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$8,610,292	\$0	\$0	\$0	\$0	\$8,610,
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$8,610,292	\$0	\$0	\$0	\$0	\$8,610,
Liabilities						
R19. Accounts Payable	189,885					189,
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	0					
R28. Other Liabilities 2	0					
R29. Other Liabilities 3	0					
R30. Total Liabilities	\$189,885	\$0	\$0	\$0	\$0	\$189,
R31. Deferred Inflows of Resources						
R32. Total Liabilities and Deferred Inflows of Resources	\$189,885	\$0	\$0	\$0	\$0	\$189,
Fund Balances (Deficits)						
R33. Nonspendable	63,177					63,
R34. Restricted	513,914					513,
R35. Committed						

R36. Assigned	7,843,316					7,843,
R37. Unassigned						
R38. Total Fund Balances (Deficits)	\$8,420,407	\$0	\$0	\$0	\$0	\$8,420,
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$8,610,292	\$0	\$0	\$0	\$0	\$8,610,

Special District of Reclamation District No. 1000
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	0	
R02.	Buildings and Improvements	0	
R03.	Equipment	0	
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	0	
R11	Net OPEB Asset	0	
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	0	
R17	Related to OPEB	0	
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		0
R23.	Compensated Absences		0
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		0
R35. Net OPEB Liability		0
R36. Other Noncurrent Liabilities 1		0
R37. Other Noncurrent Liabilities 2		0
R38. Other Noncurrent Liabilities 3		0
R39. Total Noncurrent Liabilities		\$0
Deferred Inflows of Resources		
R40 Related to Pensions		0
R41 Related to OPEB		0
R42 Related to Debt Refunding		0
R43 Other Deferred Inflows of Resources		0
R44. Total Deferred Inflows of Resources		\$0
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$0

**Special District of Reclamation District No. 1000
Special District Financial Transactions Report
Footnotes**

Fiscal Year: 2018

Current Year Prior Year

FORM DESC	FIELD NAME	FOOTNOTES
RevenuesExpendituresChangesFundBalances	(R15)Gen-InvestmentEarnings	(Land Reclamation and Levee Maintenance) Cash and short term investments were higher during the year (not just at year end) in 2018, increasing investment earnings
RevenuesExpendituresChangesFundBalances	(R26)Gen-OtherIntergovernmentalState	(Land Reclamation and Levee Maintenance) During 2018, the District billed and then received a grant for emergency levee maintenance from CalOES, a state agency
RevenuesExpendituresChangesFundBalances	(R28)Gen-IntergovernmentalOther	(Land Reclamation and Levee Maintenance) This is the operations and maintenance payment from SAFCA, another governmental agency
RevenuesExpendituresChangesFundBalances	(R34)Gen-OtherRevenues	(Land Reclamation and Levee Maintenance) Includes income from various receivables received in current year but had been written off (but continued to be pursued legally. They were over five years old.
RevenuesExpendituresChangesFundBalances	(R46)Gen-CapitalOutlay	(Land Reclamation and Levee Maintenance) Capital improvements included security fencing for one of the pumps, new spray trucks (over \$200,000), shop improvements, and a new SCADA system.
BalanceSheetGovernmentalFunds	(R03)Gen-AccountsReceivable(net)	Timing difference on receipt of operations and maintenance payment from authority for \$1,300,000, paid before year end in prior year
BalanceSheetGovernmentalFunds	(R05)Gen-InterestReceivable(net)	Interest earned in the 4th Q was received prior to year end in the current year - timing difference
BalanceSheetGovernmentalFunds	(R11)Gen-PrepaidItems	Timing difference - health and dental insurance was paid in June for July 2018 as of 6/30/18
BalanceSheetGovernmentalFunds	(R19)Gen-AccountsPayable	The timing of bill payment in 2018 contributed to decrease in payables, along with a decrease in developer deposits when projects were completed.
BalanceSheetGovernmentalFunds	(R27)Gen-OtherLiabilities1	There are no other liabilities in the fund financial statements
BalanceSheetGovernmentalFunds	(R28)Gen-OtherLiabilities2	There are no other liabilities in the fund financial statements
BalanceSheetGovernmentalFunds	(R29)Gen-OtherLiabilities3	There are no other liabilities in the fund financial statements
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	There is no Net Pension Liability for the fund financial statements or the government-wide.
NoncurrentAssetsLiabilities	(R36)Liab-OtherNoncurrentLiabilities1	There are no noncurrent liabilities in the fund financial statements
NoncurrentAssetsLiabilities	(R37)Liab-OtherNoncurrentLiabilities2	There are no noncurrent liabilities in the fund
NoncurrentAssetsLiabilities	(R38)Liab-OtherNoncurrentLiabilities3	There are no noncurrent liabilities in the fund
NoncurrentAssetsLiabilities	(R43)Liab-OtherDeferredInflowsofResources	No deferred inflows exist for the fund financial statements

Total Footnote: 17