

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Zone 7 Water Agency

Reporting Year: **2021**

ID Number: **12080107000**

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer



Signature

TREASURER, ASST GENERAL MANAGER

Title

OSBORN SOLITEI

Name (Please Print)

01/25/2022

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:

State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/25/2022 11:37:50 AM

Special District of Zone 7 Water Agency Special Districts' Financial Transactions Report General Information

Reporting Year: 2021

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="Angela"/>	<input type="text"/>	<input type="text" value="Ramirez Holmes"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Sarah"/>	<input type="text"/>	<input type="text" value="Palmer"/>	<input type="text" value="Vice-President"/>
Member 3	<input type="text" value="Sandy"/>	<input type="text"/>	<input type="text" value="Figuers"/>	<input type="text" value="Board Member"/>
Member 4	<input type="text" value="Dennis"/>	<input type="text"/>	<input type="text" value="Gambs"/>	<input type="text" value="Board Member"/>
Member 5	<input type="text" value="Laurene"/>	<input type="text"/>	<input type="text" value="Green"/>	<input type="text" value="Board Member"/>
Member 6	<input type="text" value="Michelle"/>	<input type="text"/>	<input type="text" value="Smith McDonald"/>	<input type="text" value="Board Member"/>
Member 7	<input type="text" value="Olivia"/>	<input type="text"/>	<input type="text" value="Sanwong"/>	<input type="text" value="Board Member"/>
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="Valerie"/>	<input type="text"/>	<input type="text" value="Pryor"/>	<input type="text" value="General Manager"/>	<input type="text" value="vp Pryor@zone7water.com"/>
Official 2	<input type="text" value="Osborn"/>	<input type="text"/>	<input type="text" value="Solitei"/>	<input type="text" value="Treasurer/Assistant General Manage"/>	<input type="text" value="osolitei@zone7water.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 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 of Zone 7 Water Agency
Special Districts' Financial Transactions Report
Water Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Reporting Year: 2021**Operating Revenues**

Water Sales Revenues

Retail Water Sales

R01.	Residential	
R02.	Business	
R03.	Industrial	
R04.	Irrigation	1,087,773
R09.	Sales to Other Utilities for Resale	55,924,711
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	13,609,527
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	2,596,076
R19.	Total Operating Revenues	\$73,218,087

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	45,599,734
R22.	Groundwater Replenishment	

R23.	Other Water Supply Expenses	
R24.	Pumping	3,839,174
R25.	Treatment	20,478,840
R26.	Transmission and Distribution	1,574,020
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	3,614,214
R34.	Depreciation and Amortization Expenses	6,760,363
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$81,866,345
R37.	Operating Income (Loss)	\$-8,648,258
	Nonoperating Revenues	
R38.	Investment Earnings	1,259,099
R39.	Rents, Leases, and Franchises	45,787
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	
SD41.	Voter-Approved Taxes	22,456,130
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	
SD44.	Special Assessments	
SD45.	Special Taxes	
SD46.	Prior-Year Taxes and Assessments	160,043
SD47.	Penalties and Cost of Delinquent Taxes and Assessments	

Intergovernmental – Federal

R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	65
	Intergovernmental – State	
R50.	Aid for Construction	
SD51.	Homeowners Property Tax Relief	96,617
SD52.	Timber Yield	
R53.	In-Lieu Taxes	1,966
R54.	Other Intergovernmental – State	4,416
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	6,537,785
R57.	Gain on Disposal of Capital Assets	
R58.	Other Nonoperating Revenues	
R59.	Total Nonoperating Revenues	\$30,561,908
	Nonoperating Expenses	
R60.	Interest Expense	2,807,788
R61.	Loss on Disposal of Capital Assets	6,186,608
R62.	Other Nonoperating Expenses	-674,012
R63.	Total Nonoperating Expenses	\$8,320,384
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$13,593,266
	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	28,203,297
R73.	Transfers Out	-28,191,407
	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	\$13,605,156
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$415,414,791
R76.	Adjustment	-1
R77.	Reason for Adjustment	Rounding error
R78.	Net Position (Deficit), End of Fiscal Year	\$429,019,946
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	246,793,230
R80.	Restricted	110,609,342
R81.	Unrestricted	71,617,374
R82.	Total Net Position (Deficit)	\$429,019,946

Note:*(R77) Reason for Adjustment: Rounding error*

Special District of Zone 7 Water Agency
Special Districts' Financial Transactions Report - Governmental Funds
Statement of Revenues, Expenditures, and Changes in Fund Balances

Reporting Year: 2021

Activity: (1 of 1) (Record Completed)

Flood Control and Water Conservation ▼

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Revenues						
Taxes and Assessments						
R01. Current Secured and Unsecured (1%)		10,344,149				10,344,149
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	10,344,149	0	0	0	10,344,149
R13. Licenses, Permits, and Franchises						
R14. Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property						
R15. Investment Earnings		955,187				955,187
R16. Rents, Leases, Concessions, and Royalties		67,181				67,181
R17. Other Revenue from Use of Money and Property						
R18. Total Revenue from Use of Money and Property	0	1,022,368	0	0	0	1,022,368
Intergovernmental – Federal						
R19. Aid for Construction						
R20. Other Intergovernmental – Federal		225,557				225,557

		225,557			225,557
R21. Total Intergovernmental – Federal	0	225,557	0	0	225,557
Intergovernmental – State					
R22. Aid for Construction					
R23. State Water Project					
R24. Homeowners Property Tax Relief		52,915			52,915
R25. Timber Yield					
R26. Other Intergovernmental – State		248,768			248,768
R27. Total Intergovernmental – State	0	301,683	0	0	301,683
R28. Intergovernmental – Other		28,808			28,808
R29. Charges for Current Services		2,568,846			2,568,846
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		97,889			97,889
R35. Total Revenues	\$0	\$14,589,300	\$0	\$0	\$14,589,300
Expenditures					
R36. Salaries and Wages		2,401,207			2,401,207
R37. Employee Benefits					
R38. Services and Supplies		6,964,772			6,964,772
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

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R45. Total Debt Service

0	0	0	0	0	0
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R46. Capital Outlay

	1,407				1,407
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R47. Other Expenditures

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R48. **Total Expenditures**

\$0	\$9,367,386	\$0	\$0	\$0	\$9,367,386
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R49. **Excess (Deficiency) of Revenues Over (Under)
Expenditures**

\$0	\$5,221,914	\$0	\$0	\$0	\$5,221,914
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Other Financing Sources (Uses)

R50. Long-Term Debt Proceeds

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R51. Other Long-Term Debt Proceeds

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R51.5 Lease Obligations Proceeds

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R51.6 Proceeds from Refinancing on Loans, Notes, and Other

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R51.7 Payments to Refinanced Loans, Notes, and Other

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R52. Refunding Bonds Proceeds

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R53. Premium on Bonds Issued

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R54. Discount on Bonds Issued

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R55. Payments to Refunded Bond Escrow Agent

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R56. Demand Bonds

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R57. Proceeds from Sale of Capital Assets

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R58. Capital Leases

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R59. Insurance Recoveries

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R60. Transfers In

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R61. Transfers Out

	-11,890				-11,890
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R61.5 Other Financing Sources (Uses) – Other

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R62. **Total Other Financing Sources (Uses)**

\$0	\$-11,890	\$0	\$0	\$0	\$-11,890
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Special and Extraordinary Items

R63. Special Item

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R64. Extraordinary Item

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R65. **Total Special and Extraordinary Items**

0	0	0	0	0	0
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R66. **Net Change in Fund Balances**

\$0	\$5,210,024	\$0	\$0	\$0	\$5,210,024
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R67. **Fund Balances (Deficits), Beginning of Fiscal Year**

\$0	\$89,659,366	\$0	\$0	\$0	\$89,659,366
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R68. **Adjustment**

	1				1
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R69. Reason for Adjustment

	adjustment due to				
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R70. **Fund Balances (Deficits), End of Fiscal Year**

\$0	\$94,869,391	\$0	\$0	\$0	\$94,869,391
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Note:

(R69) SpRev-Reason for Adjustment: adjustment due to rounding

Special District of Zone 7 Water Agency
Special Districts' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Reporting Year: 2021

R01. Purpose of Debt (1 of 1) (Record Completed)	2018 Water Project ▼
R02. Nature of Revenue Pledged	General Revenue
R03. Debt Type	Other ▼
R04. Fund Type	Enterprise ▼
SD05. Activity	Water Enterprise ▼
R06. Year of Issue	2018
R07. Beginning Maturity Year	2020
R08. Ending Maturity Year	2048
R09. Principal Authorized	75,000,000
R10. Principal Received to Date	64,010,000
R11. Principal Unspent	5,532,405
R12. Principal Outstanding, Beginning of Fiscal Year	\$68,705,423
R13. Adjustment to Principal in Current Fiscal Year	-674,012
R14. Reason for Adjustment to Principal in Current Fiscal Year	Unamortized bond premium amortization
R15. Principal Received in Current Fiscal Year	
R16. Principal Paid in Current Fiscal Year	1,370,000
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$66,661,411
R19. Principal Outstanding, Current Portion	1,445,000
R20. Principal Outstanding, Noncurrent Portion	\$65,216,411
R21. Interest Paid in Current Fiscal Year	2,807,788
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)

Note:
(R14) Reason for Adjustment to Principal in Current Fiscal Year: Unamortized bond premium amortization

Special District of Zone 7 Water Agency
Special Districts' Financial Transactions Report
Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

Reporting Year: 2021

	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
Enterprise								
Other								
2018 Water Project	2018	68,705,423	0	1,370,000	66,661,411	1,445,000	65,216,411	2,807,788
Total Enterprise Debt:		\$68,705,423	\$0	\$1,370,000	\$66,661,411	\$1,445,000	\$65,216,411	\$2,807,788

Special District of Zone 7 Water Agency
Special Districts' Financial Transactions Report
Debt Service Reconciliation Report

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			
R02. Other Long-Term Debt			2,807,788
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$2,807,788
R06. Debt Service			2,807,788
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District of Zone 7 Water Agency
Special Districts' Financial Transactions Report
Balance Sheet
Governmental Funds

Reporting Year: 2021

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments		98,072,291				98,072,291
R02. Investments						
R03. Accounts Receivable (net)		1,005,466				1,005,466
R04. Taxes Receivable						
R05. Interest Receivable (net)						
R06. Lease Payments Receivable						
R07. Due from Other Funds		70,119				70,119
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	\$0	\$99,147,876	\$0	\$0	\$0	\$99,147,876
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$0	\$99,147,876	\$0	\$0	\$0	\$99,147,876
Liabilities						
R19. Accounts Payable		3,102,376				3,102,376
R20. Contracts and Retainage Payable						

Interest Payable

R21.					
R22. Due to Other Funds		144,121			144,121
R23. Due to Other Governments					
R24. Advances from Other Funds					
R25. Deposits and Advances		1,031,988			1,031,988
R26. Loans and Notes Payable					
R27. Other Liabilities 1					
R28. Other Liabilities 2					
R29. Other Liabilities 3					
R30. Total Liabilities	\$0	\$4,278,485	\$0	\$0	\$4,278,485
R31. Deferred Inflows of Resources					
R32. Total Liabilities and Deferred Inflows of Resources	\$0	\$4,278,485	\$0	\$0	\$4,278,485

Fund Balances (Deficits)

R33. Nonspendable					
R34. Restricted		72,715,433			72,715,433
R35. Committed		22,153,958			22,153,958
R36. Assigned					
R37. Unassigned					
R38. Total Fund Balances (Deficits)	\$0	\$94,869,391	\$0	\$0	\$94,869,391
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$0	\$99,147,876	\$0	\$0	\$99,147,876

Special District of Zone 7 Water Agency
Special Districts' Financial Transactions Report
Statement of Net Position
Proprietary Funds

Reporting Year: 2021

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	204,021,082	
R02.	Restricted	10,133,582	
R03.	Accounts Receivable (net)	13,956,487	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R06.	Due from Other Funds	74,002	
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items	982,207	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$229,167,360	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	11,415,155	
R17.	Buildings and Improvements	245,969,634	
R18.	Equipment		

		15,125,372	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress	83,155,202	
R21.	Intangible Assets – Nonamortizable	36,655,364	
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-94,961,251	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$297,359,476	\$0
R27.	Total Assets	\$526,526,836	\$0

Deferred Outflows of Resources

R28.	Related to Pensions	4,908,905	
R28.5	Related to OPEB	980,030	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$5,888,935	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$532,415,771	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	9,199,012	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		

		328,115	
R38.	Accrued Compensated Absences	514,167	
R39.	Long-Term Debt, Due Within One Year	1,445,000	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$11,486,294	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	1,093,323	
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)	65,216,411	
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	15,539,802	
R57.	Net OPEB Liability	50,637	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$81,900,173	\$0
R61.	Total Liabilities	\$93,386,467	\$0

Deferred Inflows of Resources

R62. Related to Pensions

	7,478,671	
R62.5 Related to OPEB	2,530,687	
R62.6 Related to Debt Refunding		
R63. Other Deferred Inflows of Resources		
R64. Total Deferred Inflows of Resources	\$10,009,358	\$0
R65. Total Liabilities and Deferred Inflows of Resources	\$103,395,825	\$0
R66. Total Net Position (Deficit)	\$429,019,946	\$0
Net Position (Deficit)		
R67. Net Investment in Capital Assets	246,793,230	
R68. Restricted	110,609,342	
R69. Unrestricted	71,617,374	
R70. Total Net Position (Deficit)	\$429,019,946	\$0
R71. Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$532,415,771	\$0

Special District of Zone 7 Water Agency
Special Districts' Financial Transactions Report
Noncurrent Assets, Deferred Outflows of Resources,
Noncurrent Liabilities, and Deferred Inflows of Resources
Governmental Funds

Reporting Year: 2021

Noncurrent Assets/Deferred Noncurrent Liabilities/Deferred
Outflows of Resources Inflows of Resources

Noncurrent Assets

Capital Assets

R01.	Land	21,240,011	
R02.	Buildings and Improvements	14,902,260	
R03.	Equipment	13,059	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R06.	Construction in Progress	1,414,133	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-4,797,157	
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	\$32,772,306	

Deferred Outflows of Resources

R16	Related to Pensions	526,710	
R17	Related to OPEB	105,154	
R18	Related to Debt Refunding		

R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$631,864	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$33,404,170	

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		1,667,376
R35.	Net OPEB Liability		5,434
R36.	Other Noncurrent Liabilities 1		
R37.	Other Noncurrent Liabilities 2		
R38.	Other Noncurrent Liabilities 3		
R39.	Total Noncurrent Liabilities		\$1,672,810

Deferred Inflows of Resources

R40	Related to Pensions		802,440
R41	Related to OPEB		271,536
R42	Related to Debt Refunding		
R43	Other Deferred Inflows of Resources		

R44.	Total Deferred Inflows of Resources	<input type="text"/>	<input type="text" value="\$1,073,976"/>
R45.	Total Noncurrent Liabilities and Deferred Inflows of Resources	<input type="text"/>	<input type="text" value="\$2,746,786"/>

Special District of Zone 7 Water Agency
Special Districts' Financial Transactions Report
Appropriations Limit Information

Reporting Year: 2021

R01. Appropriations Limit	30,947,925
R02. Total Annual Appropriations Subject to the Limit	9,647,718
R03. Revenues Received (Over) Under Appropriations Limit	\$21,300,207

Special District of Zone 7 Water Agency
Special Districts' Financial Transactions Report
Summary

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General				
R02. Special Revenue	14,589,300			
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$14,589,300			
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			73,218,087	

R20.	Other Enterprise				
R21.	Conduit				
R22.	Transportation				
R23.	Total Operating Revenues			\$73,218,087	
Non-Operating Revenues					
R24.	Airport				
R25.	Electric				
R26.	Gas				
R27.	Harbor and Port				
R28.	Hospital				
R29.	Sewer				
R30.	Solid Waste				
R31.	Transit				
R32.	Water			30,561,908	
R33.	Other Enterprise				
R34.	Conduit				
R35.	Transportation				
R36.	Total Non-Operating Revenues			\$30,561,908	
R36.5	Total Revenues	\$14,589,300	\$0	\$103,779,995	\$118,369,295

Governmental Expenditures

R37.	General				
R38.	Special Revenue	9,367,386			
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$9,367,386			

Internal Service Expenses

R44.	Total Operating Expenses	<input type="text"/>	<input type="text" value="\$0"/>	<input type="text"/>	<input type="text"/>
R45.	Total Non-Operating Expenses	<input type="text"/>	<input type="text" value="\$0"/>	<input type="text"/>	<input type="text"/>
R46.	Total Internal Service Expenses	<input type="text"/>	<input type="text" value="\$0"/>	<input type="text"/>	<input type="text"/>

Enterprise Expenses**Operating Expenses**

R47.	Airport	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R48.	Electric	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R49.	Gas	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R50.	Harbor and Port	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R51.	Hospital	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R52.	Sewer	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R53.	Solid Waste	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R54.	Transit	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R55.	Water	<input type="text"/>	<input type="text"/>	<input type="text" value="81,866,345"/>	<input type="text"/>
R56.	Other Enterprise	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R57.	Conduit	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R58.	Transportation	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R59.	Total Operating Expenses	<input type="text"/>	<input type="text"/>	<input type="text" value="\$81,866,345"/>	<input type="text"/>

Non-Operating Expenses

R60.	Airport	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R61.	Electric	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R62.	Gas	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R63.	Harbor and Port	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R64.	Hospital	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R65.	Sewer	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R66.	Solid Waste	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R67.	Transit	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

R68.	Water			8,320,384	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$8,320,384	
R72.5	Total Expenditures/Expenses	\$9,367,386	\$0	\$90,186,729	\$99,554,115
R73.	Transfer In			28,203,297	28,203,297
R74.	Transfer Out	-11,890		-28,191,407	-28,203,297
R75.	Change in Fund Balance/Net Position	\$5,210,024	\$0	\$13,605,156	\$18,815,180
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$89,659,366	\$0	\$415,414,791	\$505,074,157
R77.	Adjustments	1		-1	
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$94,869,391	\$0	\$429,019,946	\$523,889,337
Assets					
R79.	Total Current Assets	99,147,876		229,167,360	328,315,236
R80.	Total Noncurrent Assets			297,359,476	297,359,476
R81.	Total Assets	\$99,147,876	\$0	\$526,526,836	\$625,674,712
Liabilities					
R82.	Total Current Liabilities	4,278,485		11,486,294	15,764,779
R83.	Total Noncurrent Liabilities			81,900,173	81,900,173
R84.	Total Liabilities	\$4,278,485	\$0	\$93,386,467	\$97,664,952
R85.	Total Fund Balance/Net Position (Deficit)	\$94,869,391	\$0	\$429,019,946	\$523,889,337

Special District of Zone 7 Water Agency
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
WaterEnterpriseFund	(R14)ConnectionFees	Connection fee revenues were confirmed during audit.
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Other Revenue in Water Enterprise Operations, State Water Facilities, and Capital Improvements Renewal & Replacement.
WaterEnterpriseFund	(R24)Pumping	Increase is due to expansion costs
WaterEnterpriseFund	(R26)TransmissionandDistribution	Decrease is due to less transmission and distribution upgrades in fye 21
WaterEnterpriseFund	(R33)GeneralandAdministrativeExpenses	Due to decrease in accounts payable incurred and reported fye 21
WaterEnterpriseFund	(R49)OtherIntergovernmentalFederal	Misc federal aid
WaterEnterpriseFund	(R54)OtherIntergovernmentalState	State Grants and DWR Refunds
WaterEnterpriseFund	(R56)IntergovernmentalOther	State Grants and DWR Refunds
WaterEnterpriseFund	(R60)InterestExpense	Interest expense paid in fye 21
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	Premium amortization of bond
WaterEnterpriseFund	(R72)TransfersIn	Operating and bond transfers
WaterEnterpriseFund	(R73)TransfersOut	Operating transfers from capital expansion to operations.
RevenuesExpendituresChangesFundBalances	(R16)SpRev-RentsLeasesConcessionsandRoyalties	(Flood Control and Water Conservation) Decrease is due to less rental revenue in the flood protection operations fund
RevenuesExpendituresChangesFundBalances	(R20)SpRev-OtherIntergovernmentalFederal	(Flood Control and Water Conservation) Federal aid & grants
RevenuesExpendituresChangesFundBalances	(R26)SpRev-OtherIntergovernmentalState	(Flood Control and Water Conservation) Misc. state aid & grants
RevenuesExpendituresChangesFundBalances	(R28)SpRev-IntergovernmentalOther	(Flood Control and Water Conservation) Redevelopment in Lieu Taxes
RevenuesExpendituresChangesFundBalances	(R29)SpRev-ChargesforCurrentServices	(Flood Control and Water Conservation) Developmental impact fee revenue was confirmed during audit
RevenuesExpendituresChangesFundBalances	(R34)SpRev-OtherRevenues	(Flood Control and Water Conservation) Flood protection operations revenue includes: cost share agreement, compensation for loss, misc. revenue
RevenuesExpendituresChangesFundBalances	(R46)SpRev-CapitalOutlay	(Flood Control and Water Conservation) Decrease is due to no new equipment/capital structures in the flood protection operation fund
RevenuesExpendituresChangesFundBalances	(R61)SpRev-TransfersOut	(Flood Control and Water Conservation) Flood Protection Operations-Other Transfers
RevenuesExpendituresChangesFundBalances	(R68)SpRev-Adjustment	(Flood Control and Water Conservation) adjustment due to rounding
RevenuesExpendituresChangesFundBalances	(R69)SpRev-ReasonforAdjustment	(Flood Control and Water Conservation) Rounding error
BalanceSheetGovernmentalFunds	(R30)SpRev-TotalLiabilities	Increase is due to accounts payable increase of 2.3m
ProprietaryFunds	(R02)Entpr-Restricted	Decrease in U.S. Agency Securities, treasury notes, and no commercial paper.

NoncurrentAssetsLiabilities	(R35)Liab-NetOPEBLiability	Net OPEB Liability decrease determined by County plan.
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Total Footnote: 25

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