

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: Zone 7 Water Agency

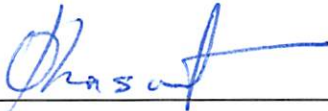
Fiscal Year: **2022**

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/ Assistant General Manager, Finance

Title

Osborn Solitei

Name (Please Print)

January 20, 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 1/19/2023 2:09:49 PM

Special District Name: Zone 7 Water Agency
 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="Sarah"/>	<input type="text"/>	<input type="text" value="Palmer"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Sands"/>	<input type="text"/>	<input type="text" value="Figuers"/>	<input type="text" value="Vice-President"/>
Member 3	<input type="text" value="Dawn"/>	<input type="text"/>	<input type="text" value="Benson"/>	<input type="text" value="Board Member"/>
Member 4	<input type="text" value="Dennis"/>	<input type="text"/>	<input type="text" value="Gamb"/>	<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="Angela"/>	<input type="text"/>	<input type="text" value="Ramirez Holmes"/>	<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="vpryor@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 Name: Zone 7 Water Agency
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	
R02.	Business	
R03.	Industrial	
R04.	Irrigation	1,021,127
R09.	Sales to Other Utilities for Resale	54,649,384
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	19,669,509
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	2,950,162
R19.	Total Operating Revenues	\$78,290,182

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	56,551,733
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	4,437,109
R25.	Treatment	15,420,803
R26.	Transmission and Distribution	6,957,563
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	

R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	1,825,621
R34.	Depreciation and Amortization Expenses	7,191,637
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$92,384,466
R37.	Operating Income (Loss)	\$-14,094,284
Nonoperating Revenues		
R38.	Investment Income	-2,209,267
R39.	Rents, Leases, Concessions, and Royalties	
Taxes and Assessments		
SD40.	Current Secured and Unsecured (1%)	
SD41.	Voter-Approved Taxes	23,760,736
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	
SD44.	Special Assessments	
SD45.	Special Taxes	
SD46.	Prior-Year Taxes and Assessments	75,425
SD47.	Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal		
R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	66
Intergovernmental – State		
R50.	Aid for Construction	
SD51.	Homeowners Property Tax Relief	95,456
SD52.	Timber Yield	
R53.	In-Lieu Taxes	950
R54.	Other Intergovernmental – State	2
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	6,613,961
R57.	Gain on Disposal of Capital Assets	7,626
R58.	Other Nonoperating Revenues	
R59.	Total Nonoperating Revenues	\$28,344,955

Nonoperating Expenses		
R60.	Interest Expense	2,735,538
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	-622,466
R63.	Total Nonoperating Expenses	\$2,113,072
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$12,137,599
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	14,347,604
R73.	Transfers Out	-14,335,714
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	\$12,149,489
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$429,019,946
R76.	Adjustment	-6,833
R77.	Reason for Adjustment	Prior period adjustment
R78.	Net Position (Deficit), End of Fiscal Year	\$441,162,602
Net Position (Deficit)		
R79.	Net Investment in Capital Assets	273,736,173
R80.	Restricted	114,367,484
R81.	Unrestricted	53,058,945
R82.	Total Net Position (Deficit)	\$441,162,602

Note:

(R77) Reason for Adjustment: Prior period adjustment

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

Fiscal Year: 2022

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%)		10,791,532				10,791,532
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	10,791,532	0	0	0	10,791,532
R13.	Licenses, Permits, and Franchises						
R14.	Fines, Forfeitures, and Penalties						
Revenue from Use of Money and Property							
R15.	Investment Income		268,495				268,495
R16.	Rents, Leases, Concessions, and Royalties		23,961				23,961
R17.	Other Revenue from Use of Money and Property						
R18.	Total Revenue from Use of Money and Property	0	292,456	0	0	0	292,456
Intergovernmental – Federal							
R19.	Aid for Construction						
R20.	Other Intergovernmental – Federal		134,652				134,652
R21.	Total Intergovernmental – Federal	0	134,652	0	0	0	134,652
Intergovernmental – State							
R22.	Aid for Construction						
R23.	State Water Project						
R24.	Homeowners Property Tax Relief		52,426				52,426
R25.	Timber Yield						
R26.	Other Intergovernmental – State		264,654				264,654
R27.	Total Intergovernmental – State	0	317,080	0	0	0	317,080
R28.	Intergovernmental – Other		31,592				31,592
R29.	Charges for Current Services		1,690,497				1,690,497
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		232,582				232,582
R35.	Total Revenues	\$0	\$13,490,391	\$0	\$0	\$0	\$13,490,391
Expenditures							
R36.	Salaries and Wages		2,484,861				2,484,861
R37.	Employee Benefits						

R38. Services and Supplies		10,873,497				10,873,497
R39. Self-Insurance Only – Claims Paid						
R40. Contributions to Outside Agencies						
Debt Service						
R40.5 Lease Financing, Principal Payments						
R41. Other Principal Payments on Long-Term Debt						
R42. Interest Payments on Long-Term Debt						
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		411,426				411,426
R47. Other Expenditures						
R48. Total Expenditures	\$0	\$13,769,784	\$0	\$0	\$0	\$13,769,784
R49. Excess (Deficiency) of Revenues Over (Under) Expenditures	\$0	\$-279,393	\$0	\$0	\$0	\$-279,393
Other Financing Sources (Uses)						
R49.5 Lease Financing						
R50. Long-Term Debt (Bonds, COPs, and Other Agency Debt)						
R51. Construction Financing and Other Long-Term Debt						
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						
R59. Insurance Recoveries						
R60. Transfers In						
R61. Transfers Out		-11,890				-11,890
R61.5 Other Financing Sources (Uses) – Other						
R62. Total Other Financing Sources (Uses)	\$0	\$-11,890	\$0	\$0	\$0	\$-11,890
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	\$0	\$-291,283	\$0	\$0	\$0	\$-291,283
R67. Fund Balances (Deficits), Beginning of Fiscal Year	\$0	\$94,869,391	\$0	\$0	\$0	\$94,869,391
R68. Adjustment		-3,685				-3,685
R69. Reason for Adjustment		prior period adjust				
R70. Fund Balances (Deficits), End of Fiscal Year	\$0	\$94,574,423	\$0	\$0	\$0	\$94,574,423

Note:

(R69) SpRev-Reason for Adjustment: prior period adjustment

Special District Name: 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

Fiscal Year: 2022

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	1,404,245
R12. Principal Outstanding, Beginning of Fiscal Year	\$66,661,411
R13. Adjustment to Principal in Current Fiscal Year	-623,595
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	1,445,000
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$64,592,816
R19. Principal Outstanding, Current Portion	1,520,000
R20. Principal Outstanding, Noncurrent Portion	\$63,072,816
R21. Interest Paid in Current Fiscal Year	2,735,538
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 Name: Zone 7 Water Agency
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
Enterprise								
Other								
2018 Water Project	2018	66,661,411	0	1,445,000	64,592,816	1,520,000	63,072,816	2,735,538
Total Enterprise Debt:		\$66,661,411	\$0	\$1,445,000	\$64,592,816	\$1,520,000	\$63,072,816	\$2,735,538

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

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt (Bonds, COP, and Other Agency Debt)			
R02. Other Long-Term Debt			2,735,538
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$2,735,538
R06. Debt Service			2,735,538
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

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

Fiscal Year: 2022

	General	Special Revenue	Debt Service	Capital Projects	Permanent	Total Governmental Funds
Assets						
R01. Cash and Investments		96,839,882				96,839,882
R02. Investments						
R03. Accounts Receivable (net)		633,865				633,865
R04. Taxes Receivable						
R05. Interest Receivable (net)		244				244
R07. Due from Other Funds		3,674				3,674
R08. Due from Other Governments						
R09. Advances to Other Funds						
R10. Inventories						
R11. Prepaid Items		4,827				4,827
R12. Loans, Notes, and Contracts Receivable		444,361				444,361
R13. Other Assets 1						
R14. Other Assets 2						
R15. Other Assets 3						
R16. Total Assets	\$0	\$97,926,853	\$0	\$0	\$0	\$97,926,853
R17. Deferred Outflows of Resources						
R18. Total Assets and Deferred Outflows of Resources	\$0	\$97,926,853	\$0	\$0	\$0	\$97,926,853
Liabilities						
R19. Accounts Payable		1,826,201				1,826,201
R20. Contracts and Retainage Payable						
R21. Interest Payable						
R22. Due to Other Funds		46,975				46,975
R23. Due to Other Governments						
R24. Advances from Other Funds						
R25. Deposits and Advances		1,031,985				1,031,985
R26. Loans and Notes Payable						
R27. Other Liabilities 1						
R28. Other Liabilities 2						
R29. Other Liabilities 3						
R30. Total Liabilities	\$0	\$2,905,161	\$0	\$0	\$0	\$2,905,161
R31. Deferred Inflows of Resources		447,269				447,269
R32. Total Liabilities and Deferred Inflows of Resources	\$0	\$3,352,430	\$0	\$0	\$0	\$3,352,430

Fund Balances (Deficits)

R33. Nonspendable						
R34. Restricted		74,143,148				74,143,148
R35. Committed		20,431,275				20,431,275
R36. Assigned						
R37. Unassigned						
R38. Total Fund Balances (Deficits)	\$0	\$94,574,423	\$0	\$0	\$0	\$94,574,423
R39. Total Liabilities, Deferred Inflows of Resources, and Fund Balances (Deficits)	\$0	\$97,926,853	\$0	\$0	\$0	\$97,926,853

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

Fiscal Year: 2022

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	182,795,994	
R02. Restricted	7,367,718	
R03. Accounts Receivable (net)	18,120,587	
R04. Taxes Receivable		
R05. Interest Receivable (net)	449	
R06. Due from Other Funds	43,301	
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	887,359	
R10. Other Current Assets 1	39,624	
R11. Other Current Assets 2		
R12. Total Current Assets	\$209,255,032	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R14.5 Lease Receivable	453,198	
R15. Other Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	11,415,155	
R17. Buildings and Improvements	248,829,611	
R18. Equipment	15,127,068	
R18.5 Infrastructure		
R18.6 Lease Assets (Lessee)	581,893	
R19. Other Intangible Assets – Amortizable		
R20. Construction in Progress	112,844,510	
R21. Intangible Assets – Nonamortizable	36,655,364	
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-102,221,177	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset	3,295,748	
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$326,981,370	\$0
R27. Total Assets	\$536,236,402	\$0

Deferred Outflows of Resources

R28.	Related to Pensions	4,000,378	
R28.5	Related to OPEB	819,574	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$4,819,952	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$541,056,354	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	8,721,472	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	323,248	
R38.	Compensated Absences	678,534	
R39.	Long-Term Debt, Due Within One Year	1,520,000	0
R40.	Other Long-Term Liabilities, Due Within One Year	160,358	
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$11,403,612	\$0

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences	881,853	
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)	63,072,816	
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R54.5	Lease Liability		
R55.	Lease Obligations (Purchase Agreements)		
R56.	Net Pension Liability	10,710,144	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$74,664,813	\$0
R61.	Total Liabilities	\$86,068,425	\$0

Deferred Inflows of Resources

R62. Related to Pensions	8,541,102	
R62.5 Related to OPEB	4,791,173	
R62.6 Related to Debt Refunding		
R62.7 Related to Leases	493,052	
R63. Other Deferred Inflows of Resources		
R64. Total Deferred Inflows of Resources	\$13,825,327	\$0
R65. Total Liabilities and Deferred Inflows of Resources	\$99,893,752	\$0
R66. Total Net Position (Deficit)	\$441,162,602	\$0
Net Position (Deficit)		
R67. Net Investment in Capital Assets	273,736,173	
R68. Restricted	114,367,484	
R69. Unrestricted	53,058,945	
R70. Total Net Position (Deficit)	\$441,162,602	\$0

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

Fiscal Year: 2022

		Noncurrent Assets/Deferred Outflows of Resources	Noncurrent Liabilities/Deferred Inflows of Resources
Noncurrent Assets			
R00.5	Lease Receivable	421,028	
Capital Assets			
R01.	Land	21,240,011	
R02.	Buildings and Improvements	14,902,260	
R03.	Equipment	187,785	
R04.	Infrastructure		
R05.	Intangible Assets – Amortizable		
R05.5	Lease Assets (Lessee)		
R06.	Construction in Progress	1,650,833	
R07.	Intangible Assets – Nonamortizable		
R08.	Other Capital Assets		
R09.	Less: Accumulated Depreciation/Amortization	-5,094,218	
R10	Net Pension Asset		
R11	Net OPEB Asset	336,330	
R12	Other Noncurrent Assets 1		
R13	Other Noncurrent Assets 2		
R14	Other Noncurrent Assets 3		
R15.	Total Noncurrent Assets	\$33,644,029	
Deferred Outflows of Resources			
R16	Related to Pensions	408,238	
R17	Related to OPEB	83,637	
R18	Related to Debt Refunding		
R19	Other Deferred Outflows of Resources		
R20.	Total Deferred Outflows of Resources	\$491,875	
R21.	Total Noncurrent Assets and Deferred Outflows of Resources	\$34,135,904	

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		
R32.5 Lease Liability		
R33. Lease Obligations (Purchase Agreements)		
R34. Net Pension Liability		1,092,968
R35. Net OPEB Liability		
R36. Other Noncurrent Liabilities 1		
R37. Other Noncurrent Liabilities 2		
R38. Other Noncurrent Liabilities 3		
R39. Total Noncurrent Liabilities		\$1,092,968

Deferred Inflows of Resources

R40. Related to Pensions		871,618
R41. Related to OPEB		488,939
R42. Related to Debt Refunding		
R42.5 Related to Leases		447,269
R43. Other Deferred Inflows of Resources		
R44. Total Deferred Inflows of Resources		\$1,807,826
R45. Total Noncurrent Liabilities and Deferred Inflows of Resources		\$2,900,794

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

Fiscal Year: 2022

R01. Appropriations Limit	32,600,172
R02. Total Annual Appropriations Subject to the Limit	9,998,312
R03. Revenues Received (Over) Under Appropriations Limit	\$22,601,860

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

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
Governmental Revenues				
R01. General				
R02. Special Revenue	13,490,391			
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$13,490,391			
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			78,290,182	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$78,290,182	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water			28,344,955	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$28,344,955	
R36.5 Total Revenues	\$13,490,391	\$0	\$106,635,137	\$120,125,528

Governmental Expenditures

R37.	General				
R38.	Special Revenue	13,769,784			
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$13,769,784			
	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			92,384,466	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$92,384,466	
	Non-Operating Expenses				
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			2,113,072	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$2,113,072	
R72.5	Total Expenditures/Expenses	\$13,769,784	\$0	\$94,497,538	\$108,267,322
R73.	Transfer In			14,347,604	14,347,604
R74.	Transfer Out	-11,890		-14,335,714	-14,347,604
R75.	Change in Fund Balance/Net Position	\$-291,283	\$0	\$12,149,489	\$11,858,206
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$94,869,391	\$0	\$429,019,946	\$523,889,337
R77.	Adjustments	-3,685		-6,833	-10,518
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$94,574,423	\$0	\$441,162,602	\$535,737,025

Assets

R79.	Total Current Assets	97,926,853		209,255,032	307,181,885
R80.	Total Noncurrent Assets			326,981,370	326,981,370
R81.	Total Assets	\$97,926,853	\$0	\$536,236,402	\$634,163,255

Liabilities

R82.	Total Current Liabilities	2,905,161		11,403,612	14,308,773
R83.	Total Noncurrent Liabilities			74,664,813	74,664,813
R84.	Total Liabilities	\$2,905,161	\$0	\$86,068,425	\$88,973,586
R85.	Total Fund Balance/Net Position (Deficit)	\$94,574,423	\$0	\$441,162,602	\$535,737,025

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

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
WaterEnterpriseFund	(R14)ConnectionFees	Auditor performed confirmation procedures for connection fee revenue.
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Other Revenue in Water Enterprise Operations, State Water Facilities, and Capital Improvements Renewal & Replacement.
WaterEnterpriseFund	(R21)WaterPurchases	The cost of water purchases increased due to water supply needs. The Agency entered into water transfer agreements with Mojave Water Agency totaling \$7.4 M.
WaterEnterpriseFund	(R25)Treatment	Decrease in water treatment construction costs for FY 2022.
WaterEnterpriseFund	(R26)TransmissionandDistribution	Increase in pumping construction costs for FY 2022.
WaterEnterpriseFund	(R33)GeneralandAdministrativeExpenses	Due to decrease in accounts payable incurred and reported fye 22.
WaterEnterpriseFund	(R49)OtherIntergovernmentalFederal	Misc federal aid
WaterEnterpriseFund	(R54)OtherIntergovernmentalState	misc. state revenue
WaterEnterpriseFund	(R56)IntergovernmentalOther	State Grants and DWR Refunds
WaterEnterpriseFund	(R60)InterestExpense	Interest Expense for bond not including Amortization of Premium.
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	Amortization of bond premium + interest expense for intangible lease.
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) Variance is due to GASB 87 reporting requirements in FY22.
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	(R38)SpRev-ServicesandSupplies	(Flood Control and Water Conservation) Services and supplies expense increased due to an increase in demand.
RevenuesExpendituresChangesFundBalances	(R46)SpRev-CapitalOutlay	(Flood Control and Water Conservation) Increase is due to new equipment/capital structures in the flood protection operation fund
RevenuesExpendituresChangesFundBalances	(R61)SpRev-TransfersOut	(Flood Control and Water Conservation) Flood Protection Operations-Other Transfers
BalanceSheetGovernmentalFunds	(R30)SpRev-TotalLiabilities	Variance is due to timing differences at year end - there were large invoices outstanding at the end of FY21 compared to FY22.
ProprietaryFunds	(R02)Entpr-Restricted	Decrease is due to using restricted funds for capital asset expansion.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Lease Receivables - current
ProprietaryFunds	(R14.5)Entpr-LeaseReceivable	GASB 87 implementation in FY22.
ProprietaryFunds	(R18.6)Entpr-LeaseAssets(Lessee)	GASB 87 implementation in FY22.
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Increase in CIP is due to capital asset expansion.
ProprietaryFunds	(R40)Entpr-OtherLongTermLiabilitiesDueWithinOneYear	Lease Liability
NoncurrentAssetsLiabilities	(R03)CapAsst-Equipment	Purchase of Xtreme Vacuum Truck Mounted Debris Collector for \$174,726.31 in FY22.
NoncurrentAssetsLiabilities	(R34)Liab-NetPensionLiability	Variance is due to the actuarial valuation of pension expense for FY22.

Total Footnote: 31