

Special District Name: Home Garden County Water District
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="Albert"/>	<input type="text"/>	<input type="text" value="Holguin"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Rocio"/>	<input type="text"/>	<input type="text" value="Ortiz"/>	<input type="text" value="1st Vice President"/>
Member 3	<input type="text" value="Jacqueline"/>	<input type="text"/>	<input type="text" value="Aguilar"/>	<input type="text" value="Treasurer"/>
Member 4	<input type="text" value="Sylvia"/>	<input type="text"/>	<input type="text" value="Estrella"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Maria"/>	<input type="text"/>	<input type="text" value="Rodriguez"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="David"/>	<input type="text"/>	<input type="text" value="Vigil"/>	<input type="text" value="General Manager"/>	<input type="text" value="hgcwd@yahoo.com"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name

Telephone Email

Independent Auditor

Firm Name

First Name M. I. Last Name

Telephone

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.

BCU DPCU

3. Is financial data of this BCU included in the financial statements or 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: Home Garden County Water District
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	685,077
R02.	Business	56,418
R03.	Industrial	64,478
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	3,362
R19.	Total Operating Revenues	\$809,335

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	245,911
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	15,286
R25.	Treatment	
R26.	Transmission and Distribution	
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	

R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	407,658
R34.	Depreciation and Amortization Expenses	74,989
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$743,844
R37.	Operating Income (Loss)	\$65,491
Nonoperating Revenues		
R38.	Investment Income	3,497
R39.	Rents, Leases, Concessions, and Royalties	
Taxes and Assessments		
SD40.	Current Secured and Unsecured (1%)	
SD41.	Voter-Approved Taxes	
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	
SD44.	Special Assessments	
SD45.	Special Taxes	
SD46.	Prior-Year Taxes and Assessments	
SD47.	Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal		
R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	
Intergovernmental – State		
R50.	Aid for Construction	
SD51.	Homeowners Property Tax Relief	
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	
R58.	Other Nonoperating Revenues	
R59.	Total Nonoperating Revenues	\$3,497

Nonoperating Expenses		
R60.	Interest Expense	43,054
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$43,054
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$25,934
Capital Contributions		
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	Total Capital Contributions	\$0
R72.	Transfers In	
R73.	Transfers Out	
Special and Extraordinary Items		
R73.5	Special Item	
R73.6	Extraordinary Item	
R73.7	Total Special and Extraordinary Items	\$0
R74.	Change in Net Position	\$25,934
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$1,403,411
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$1,429,345
Net Position (Deficit)		
R79.	Net Investment in Capital Assets	-204,596
R80.	Restricted	1,545,810
R81.	Unrestricted	88,131
R82.	Total Net Position (Deficit)	\$1,429,345

Special District Name: Home Garden County Water District
 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	State Financing
R02.	Purpose of Debt (1 of 1) (Record Completed)	Reservoir/Water Distribution
R03.	Nature of Revenue Pledged	District Water Sales
R04.	Debt Type	Notes
R05.	Fund Type	Enterprise
SPD06.	Activity	Water Enterprise
R07.	Contract Date	
R08.	Maximum Repayment Obligation per Contract, Beginning of Fiscal Year	\$2,800,000
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.	Maximum Repayment Obligation per Contract, End of Fiscal Year	\$2,800,000
R13.	Year of Issue	1986
R14.	Beginning Maturity Year	1986
R15.	Ending Maturity Year	2047
R16.	Principal Authorized	2,800,000
R17.	Principal Received to Date	2,800,000
R18.	Principal Expended to Date	
R19.	Principal Unspent	2,800,000
R20.	Principal Outstanding, Beginning of Fiscal Year	\$1,562,333
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	91,958
R24.5	Principal Refinanced in Current Fiscal Year	
R25.	Principal Paid to Date	\$195,197
R26.	Principal Outstanding, End of Fiscal Year	\$1,470,375
R27.	Principal Outstanding, Current Portion	46,500
R28.	Principal Outstanding, Noncurrent Portion	\$1,423,875
R29.	Interest Paid in Current Fiscal Year	43,054
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	
<input type="text" value="2023"/>	46,500	40,300	86,800	<input type="button" value="Delete"/>
<input type="text" value="2024"/>	47,500	39,137	86,637	<input type="button" value="Delete"/>
<input type="text" value="2025"/>	48,750	37,950	86,700	<input type="button" value="Delete"/>
<input type="text" value="2026"/>	51,250	36,731	87,981	<input type="button" value="Delete"/>
<input type="text" value="2027"/>	52,500	35,450	87,950	<input type="button" value="Delete"/>
Fiscal Year(s) (YYYY-YYYY)	Principal	Interest	Total Debt Service	
<input type="text" value="2028-2047"/>	1,223,875	384,504	1,608,379	<input type="button" value="Delete"/>
<input type="text"/>				<input type="button" value="Add Year"/>
Total Estimated Payments	\$1,470,375	\$574,072	\$2,044,447	

Special District Name: Home Garden County Water District
 Special Districts' Financial Transactions Report
 Detail Summary of Construction Financing

Back to Form: Construction Financing

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
Federal Financing								
State Financing								
Enterprise								
Notes								
Reservoir/Water Distribution	1986	1,562,333	0	91,958	1,470,375	46,500	1,423,875	43,054
Total Enterprise Debt:		\$1,562,333	\$0	\$91,958	\$1,470,375	\$46,500	\$1,423,875	\$43,054

Special District Name: Home Garden County Water District
 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			
R03. Construction Financing			43,054
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$43,054
R06. Debt Service			43,054
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District Name: Home Garden County Water District
 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	428,717	
R02.	Restricted	1,298,943	
R03.	Accounts Receivable (net)	90,439	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items	17,551	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$1,835,650	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R14.5	Lease Receivable		
R15.	Other Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	3,057	
R17.	Buildings and Improvements	46,795	
R18.	Equipment	3,380,051	
R18.5	Infrastructure		
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	-2,018,135	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$1,411,768	\$0
R27.	Total Assets	\$3,247,418	\$0

Deferred Outflows of Resources

R28.	Related to Pensions		
R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$0	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$3,247,418	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	40,170	
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	46,500	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	161,539	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$248,209	\$0

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences		
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)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State	1,423,875	
R54.5	Lease Liability		
R55.	Lease Obligations (Purchase Agreements)		
R56.	Net Pension Liability	0	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1	145,989	
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$1,569,864	\$0
R61.	Total Liabilities	\$1,818,073	\$0

Deferred Inflows of Resources

R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R62.7	Related to Leases		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$0	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$1,818,073	\$0
R66.	Total Net Position (Deficit)	\$1,429,345	\$0
Net Position (Deficit)			
R67.	Net Investment in Capital Assets	-204,596	
R68.	Restricted	1,545,810	
R69.	Unrestricted	88,131	
R70.	Total Net Position (Deficit)	\$1,429,345	\$0

Special District Name: Home Garden County Water District
 Special Districts' Financial Transactions Report
 Summary

Fiscal Year: 2022

	Governmental Funds	Internal Service Fund	Enterprise Fund	T
Governmental Revenues				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$0			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water			809,335	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$809,335	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water			3,497	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	Total Non-Operating Revenues			\$3,497	
R36.5	Total Revenues	\$0	\$0	\$812,832	
Governmental Expenditures					
R37.	General				
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$0			
Internal Service Expenses					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		
Enterprise Expenses					
Operating Expenses					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water			743,844	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$743,844	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			43,054	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$43,054	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$786,898	

R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$25,934	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$1,403,411	
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$1,429,345	
Assets					
R79.	Total Current Assets			1,835,650	
R80.	Total Noncurrent Assets			1,411,768	
R81.	Total Assets	\$0	\$0	\$3,247,418	
Liabilities					
R82.	Total Current Liabilities			248,209	
R83.	Total Noncurrent Liabilities			1,569,864	
R84.	Total Liabilities	\$0	\$0	\$1,818,073	
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$1,429,345	

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

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Penalties and charges
WaterEnterpriseFund	(R21)WaterPurchases	Increase in water purchases
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Accrued payroll liabilities and water deposits
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Increase in current liabilities
ProprietaryFunds	(R56)Entpr-NetPensionLiability	N/A
ProprietaryFunds	(R58)Entpr-OtherNoncurrentLiabilities1	Interest payable

Total Footnote: 6