ANNUAL REPORT OF FINANCIAL TRANSACTIONS OF SPECIAL DISTRICTS

FORM 001

To: State Controller
Division of Local Government
Fiscal Affairs
P. O. Box 1019
Sacramento, CA 95805

Fiscal Year Ended 6-30 1978
Report is due 90 days after above date

MAILING ADDRESS (Please affix label below and correct label if necessary)

District Name (Enter if no label available)

Street Address or P.O. Box

City, State, Zip Code

State Use Only | Edited | Cleared

Abbr.	ACTIVITY (Please check)	(X)
W	Water Utility	X
HP	Harbor & Port	
A	Airport	
T	Transit	
H	Hospital	
E	Electric Utility	
WD	Waste Disposal	
R	Redevelopment	
N	Non-Enterprise(specify below)	

LOCATION (if different from above)

Street address
43046 Alpine Ave.

City, State, Zip Code
Coalinga Ca 93210

Phone: (209) 935-0282

Principal County: Fresno

Other Counties: None

DIRECTORS

President J. L. Cown
M. J. Allen
R. M. Lee
A. J. Mayhall
Darrell Iwawaq

OTHER OFFICIALS

Secretary R. M. Lee
Mgr/Supt
Attorney Owen F. Goodman
Fiscal Officer Ewel Hudson, JR Treas.
Independent Auditor

BASE FOR LEVY

- ☐ All Property
- ☐ Other
- ☐ Land & Imp.
- ☐ None
- ☒ Land Only

ASSESSED VALUATION ESTABLISHED BY

- ☒ County Assessor
- ☐ Other
- ☐ None

GOVERNING BODY

- ☒ County Board of Supervisors
- ☐ City Council
- ☐ Other

Prepared By: Ewel Hudson JR
Phone: (209) 935-0282
Address: P.O. Box 557
Coalinga Ca 93210
Submitted By (Official's Signature): Ewel Hudson
Title: Treas.
Date: 7-26-78
Address: PO Box 557
Coalinga Ca. 93210

LGFA 80 (1/77)

BALANCE SHEET

FORM 100-U
(DNKP)

Fiscal Year Ended 6-30 1978 District Name PVWD

ASSETS & OTHER DEBITS	
	18081
1 Cash	$ ~~17,687~~
2 Interest receivable	237
3 Accounts receivable	
4 Allowance for uncollectible accounts	( )
5 Accrued taxes receivable	
6 Allowance for uncollectible taxes	( )
7 All other current assets	
	18318
8 Total current assets	~~17,924~~
9 Fixed assets - Utility plant (Sch. A)	
10 Accumulated depreciation (Sch. A)	
11 Net fixed assets (Sch. A)	None
12 Investments	
13 Contracts & notes receivable (Sch. J)	
14 Allowance for uncollectible accounts	( )
15 Restricted assets	
16 Deferred debits	
17 All other assets & debits	
18 Total other assets & debits	None
19 Total assets & other debits (8+11+18)	$ ~~17,924~~
	18,318

LIABILITIES, OTHER CREDITS & EQUITY	
Current portion of long term debt	
20 Bonds (Sch. B & C)	$
Other	
21 (Sch. E & F)	
Interest payable	
22 Matured - (Due)	
23 Accrued	
24 Accounts payable	
25 All other current liabilities	
26 Total current liabilities	None
Long Term liabilities	
27 Bonds (Sch. B & C)	
Other governmental agencies:	
28 State (Sch. E)	
29 Federal (Sch. E)	
30 All other (Sch. F)	
31 Time Warrants (Sch. F)	
32 Other long term liabilities (Sch. F)	
33 Total long term liabilities	None
34 Advances for construction	None
35 All other liabilities & credits	None
36 Total liabilities & other credits (26+33+34+35)	None
37 Equity 18318	~~17,924~~
38 Total liabilities, other credits, & equity (36+37)	$ ~~17,924~~ 18318

LGFA 80 (1/77) (REV. 6/78)

INCOME STATEMENT — OPERATING

FORM 200-W
page 1

1	4
5	7

Fiscal Year Ended 6-30 1978 District Name: PVWD

	REVENUE	
	Water Sales:	
1	Residential	$
2	Business	
3	Industrial	
4	Irrigation	
5	Sales for resale	
6	Interdepartmental	
7	All other	
	Water Services:	
8	Fire Prevention	
9	Ground water replenishment	
10	All other Inter	
S 11	Total Operating Revenue	$ NONE

	EXPENSE	
	Source of Supply:	
12	Water purchases	$
13	Ground water replenishment	
14	All other	
15	Pumping	
16	Water treatment	
17	Transmission & distribution	
18	Customer accounts	
19	Administrative & general	
	Other operating:	
20	Depreciation	
21	Other	
S 22	Total Operating Expense	$ NONE
T 23	Net Operating Income(Deficit) (11-22) (Carry to line 23, Form 200-___, page 2)	$ NONE

LGFA 80 (1/77)

X

INCOME STATEMENT — NON-OPERATING

FORM 200-___
page 2

Fiscal Year Ended 6-30 1978 District Name: PUWD

*X 23 Net operating income (deficit) from Form 200___, Line___ $ None

REVENUE		EXPENSE	
24 Annexation charges	$	37 Interest on long term debt	$
25 Interest	1036	38 Other interest	
26 Rents, leases & franchises		39 Judgement & damages	
27 Gain (loss) on sale of capital assets		40 Taxes & assessments	144
28 Taxes & assessments		41 Expenses applicable to prior years	
29 In lieu taxes		42 Other non-operating expense	83
Other governmental agencies: 30 Federal		43 Expense credits	( )
State: 31 Homeowners' Prop. Tax Relief		S 44 Total non-operating expense	$ 227
32 Business Inventory Prop. Tax Relief		T 45 Non-operating net income (or deficit) (36-44)	$ 809
33 Other			
34 Revenue applicable to prior years		U 46 Net Income (23+45)	$ 809
35 Other non-operating revenue			
S 36 Total non-operating revenue	$ 1036		

*For all districts except water utility there is a number gap between the last line on Form 200-___, page 1 and the first line on page 2. These are not truly line numbers - they are electronic data processing codes for our data entry personnel.

LGFA 80 (1/77)

X

INCOME STATEMENT - OTHER ACTIVITIES

FORM 200-___
page 3
(DNKP)

Fiscal Year Ended 6-30 1978 District Name PVUWD

(46) Income from page 2, line 46	$ 809
(47) Net income (deficit) from other activities (Please specify):	
(48)	
(49)	
(50) Total other activities (47 + 48 + 49)	
(51) District net income (deficit) (46 + 50)	$ 809
(52) Equity, beginning of period	17509
(53) Other adjustments - increase (decrease) (Please specify):	
(54)	
(55)	
(56)	
(57)	
(58) Equity, end of period (Total 51 through 57) (Must agree with equity on Form 100-U)	$ 18,318

LGFA 80 (1/77)

STATEMENT OF CHANGES IN FINANCIAL POSITION

FORM 300-U
(DNKP)

Fiscal Year Ended 6-30 1978 District Name: PUUD

SOURCE OF FUNDS	
Operations:	
(1) Net income (deficit) for year	$
Items not requiring current outlay of funds:	
(2) Depreciation	
Other (Describe)	
(3)	
(4)	
(5)	
(6)	
(7) Total provided from operations	
Other sources (Describe):	
(8) Interest	1036
(9)	
(10)	
(11)	
(12) Decrease in working capital	
(13) *Total	$ 1036

APPLICATION OF FUNDS	
(14) Additions to fixed assets	$
(15) Payment of long-term debt	
Other applications (Describe):	
(16) Engineering Fees	83
(17) Election Expense	144
(18)	
(19)	
(20)	
(21) Increase in working capital	809
(22) *Total	$ 1036

INCREASE OR DECREASE IN WORKING CAPITAL

Account (Describe)	Beginning Balance	Ending Balance	Increase (Decrease)
Equity	$ 17,509	$ 18,318	$ 809
Total (Increase-line 21; Decrease-line 12)			$ 809

*Line 13 must equal line 22.

LGFA 80 (1/77)

FIXED ASSETS & DEPRECIATION

SCHEDULE A

2 3

Fiscal Year Ended_____ 19___ District Name:_____

	FOR CONTROLLER'S USE ONLY	(a)	(b)	(c)	(d)	(e)	(f) (DNKP)
	Activity (Please specify)						TOTAL
	FIXED ASSETS 1 Balance, beginning of year	$	$	$	$	$	$
	2 Additions						
Z	3 Less retirements						
	4 Adjustments--Increase (Decrease)						
S	5 Balance, end of year	$	$	$	$	$	$

Remainder of Schedule to be completed by utility or enterprise districts only

	ACCUMULATED DEPRECIATION 6 Balance, beginning of year	$	$	$	$	$	$
	7 Depreciation accruals						
Z	8 Less net charges for plant retired						
	9 Other adjustments-Increase (Decrease)						
S	10 Balance, end of year	$	$	$	$	$	$
T	11 NET FIXED ASSETS	$	$	$	$	$	$

GENERAL OBLIGATION BOND DEBT

SCHEDULE B

2 4

Fiscal Year Ended_____19___ District Name:_____

Use a separate column for listing each bond authorization not fully retired and indicate the activity for which each bond issue was used. Use an additional page if necessary.

	FOR CONTROLLER'S USE ONLY	(a)	(b)	(c)	(d)	(e)	(f)
	Activity (Please specify)						(DNKP) TOTAL
N	1 Year of authorization						
N	2 Principal amount authorized	$	$	$	$	$	$
N	3 Principal amount unissued						
	4 Principal amount unmatured-Beg. of FY						
	5 Principal amount issued during FY						
Z	6 Principal amount matured during FY						
S	7 Principal amount unmatured-End of FY						
N	8 Principal amount in default						
N	9 Interest in default						
N	10 Amount held in bond reserve fund (including investments)						

ISSUE	PURPOSE OF BONDS	REVENUES PLEDGED AS ADDITIONAL SECURITY (Specify Nature of Revenue)	EXTENT PLEDGED
(a)			%
(b)			%
(c)			%
(d)			%
(e)			%

REVENUE BOND DEBT

SCHEDULE C

2 5

Fiscal Year Ended_____19___ District Name:_____

Use a separate column for listing each bond authorization not fully retired and indicate the activity for which each bond issue was used. Use an additional page if necessary.

	FOR CONTROLLER'S USE ONLY (a)	(b)	(c)	(d)	(e)	(f)
	Activity (Please specify)					(DNKP) TOTAL
N 1	Year of authorization					
N 2	Principal amount authorized	$	$	$	$	$	$
N 3	Principal amount unissued						
4	Principal amount unmatured-Beg. of FY						
5	Principal amount issued during FY						
Z 6	Principal amount matured during FY						
S 7	Principal amount unmatured-End of FY						
N 8	Principal amount in default						
N 9	Interest in default						
N 10	Amount held in bond reserve fund (including investments)						

ISSUE	PURPOSE OF BONDS	REVENUES PLEDGED AS ADDITIONAL SECURITY (Specify Nature of Revenue)	EXTENT PLEDGED
(a)			%
(b)			%
(c)			%
(d)			%
(e)			%

SPECIAL ASSESSMENT ACT BONDS

SCHEDULE D

Fiscal Year Ended _____ 19___ District Name: _____

	Activity (Please specify)	0 1911	1 1915	2 Other
1	Principal-Unmatured - Beginning of FY	$	$	$
2	Principal - Issued during FY			
V 3	Total (1 + 2)	$	$	$
Z 4	Less Principal Matured During Year			
S 5	Principal-Unmatured - End of FY	$	$	$
	If unpaid by reason of lack of funds complete the following:			
6	Principal-Matured and Unpaid - End of FY	$	$	$
7	Interest-Matured and Unpaid - End of FY			
S 8	Total (6 + 7)	$	$	$
	Delinquent assessments due to the Bond Redemption Fund - End of FY:			
9	For Principal			
10	For Interest		$	$
S 11	Total (9 + 10)		$	$

Describe the nature and extent of any revenue, other than assessments, pledged in the bond covenant as additional security. Do not include the $0.10 rate levy provided by the 1915 Bond Act.	EXTENT PLEDGED
1911 Act	%
1915 Act	%
Other Acts (Please specify):	%
	%

LGFA 80 (1/77)

CONSTRUCTION DEBT

SCHEDULE E

Fiscal Year Ended _____ 19___ District Name: _____

2	7

	CONSTRUCTION FINANCED BY THE UNITED STATES		CONSTRUCTION FINANCED BY THE STATE OF CALIFORNIA	
	Contract Date:	Purpose:	Contract Date:	Purpose:
	Maximum repayment obligation:		Maximum repayment obligation:	
	1 Beginning of FY	$	14 Beginning of FY	$
	Adjustments during year (Explain):		Adjustments during year (Explain):	
	2		15	
	3		16	
S	4 End of FY	$	S 17 End of FY	$
N	5 Amount received to date	$	N 18 Amount received to date	$
N	6 Amount expended by U.S. to date, on behalf of district		N 19 Amount expended by State to date, on behalf of district	
	7 Principal amount unmatured - Beginning of FY		20 Principal amount unmatured - Beginning of FY	
	8 Principal amount received during FY		21 Principal amount received during FY	
Z	9 Principal amount matured during FY		Z 22 Principal amount matured during FY	
S	10 Principal amount unmatured - End of FY		S 23 Principal amount unmatured - End of FY	
N	11 Principal amount delinquent		N 24 Principal amount delinquent	
N	12 Interest amount delinquent		N 25 Interest amount delinquent	
N	13 Interest amount accrued		N 26 Interest amount accrued	

OTHER LONG-TERM INDEBTEDNESS

SCHEDULE F

2	8

Fiscal Year Ended _____ 19___ District Name: _____

	TIME WARRANT DEBT	
	1 Principal amount unmatured, beginning of FY	$
	Adjustments during year (Explain):	
	2	
	3	
	4 Principal amount sold during FY	
Z	5 Principal amount matured during FY	
S	6 Principal amount unmatured, end of FY	
N	7 Principal amount in default	
N	8 Interest in default	
N	9 Principal amount due not presented	
N	10 Interest amount due not presented	
	(11) Time warrant interest paid during FY	
	(12) Time warrant interest & principal due during next FY	

	OTHER LONG-TERM INDEBTEDNESS	
	13 Principal amount unmatured, beginning of FY	$
	Adjustments during year (Explain):	
	14	
	15	
	16 Principal amount received during FY	
Z	17 Principal amount matured during FY	
	Principal amount unmatured, end of FY (List payee's and amounts):	
	(a)	
	(b)	
	(c)	
	(d)	
	(e)	
S	18 Total (a + b + c + d + e)	

LEASE-OBLIGATION

SCHEDULE G

2	9

Fiscal Year Ended _____19___ District Name:_____

To be reported only where the agreement was for a period in excess of ten years.

With more than 2 Lease-Obligations use additional page	LEASE #1	LEASE #2
Description (Administration building, fire house, swimming pool, etc.)		
Form of Lease-Obligation	☐ Contract ☐ Lease ☐ Other_____	☐ Contract ☐ Lease ☐ Other_____
Can agency cancel agreement?	☐ Yes ☐ No	☐ Yes ☐ No
Does agreement provide for acquisition of facility upon termination?	☐ Yes ☐ No	☐ Yes ☐ No
Name of Lessor		
Name of person or organization providing any moneys expended for making an acquisition or improvement authorized or required for the purpose of such lease-obligation		
Total future payments which will be required if the agency completes the unexpired term of the lease-obligation	$	$

1

TAXES AND ASSESSMENTS

SCHEDULE H

3 0

Fiscal Year Ended 6-30 1978 District Name: PVWD

ASSESSMENT DATA	
Total assessed valuation: 1 Secured	$
2 Unsecured	$
S 3 Total	$

TAXES/ASSESSMENTS LEVIED

Levied on assessed valuation	Tax Rate Per $100 [1]	Amount [2]
General operations: 4 Secured	$	$
5 Unsecured		
Bond int., prin., reserve: 6 Secured		
7 Unsecured		
Other: 8 Secured		
9 Unsecured		
10 Assessments		
S 11 Total taxes/assessments levied		$ None

TAXES/ASSESSMENTS COLLECTED (Required for utility or enterprise districts only)	
Levy on assessed valuation: (12) Current year secured	$
(13) Current year unsecured	
(14) Current year penalties for delinquency	
(15) Prior year redemptions including penalties, costs & interest	
(16) Receipts for sale of tax-deeded land	
(17) Assessments	
(18) Total taxes/assessments collected	$ None

ADDITIONAL INFORMATION (Required for water utility districts only)	
N 19 Gross area of the district (No. of acres)	37700
N 20 Acreage assessed (No. of acres)	
(21) Percent of levy delinquent at end of the latest concluded assessment year	0 %
(22) Amount of delinquent water tolls transferred to assessment roll	$
(23) Total amount delinquent at end of FY, exclusive of penalties and costs	$ None
(24) Is there a contractual liability with the State Water Project?	☐ Yes ☒ No

ANALYSIS OF TAXES RECEIVABLE

SCHEDULE H-1
(DNKP)

Fiscal Year Ended_____19___ District Name:_____

To be completed by districts electing to report taxes/assessments on the accrual basis.

TAXES RECEIVABLE BEGINNING OF YEAR	
1 Secured	$
2 Unsecured	
3 Penalties, Cost and Accrued	
4 Tax Deeded Land Certificates	
5 Delinquent charges added to roll	
6 Assessments	
Other (State Nature): 7	
8	
9	
10 Total taxes receivable. (Same as ending Balance of Prior Year's Report)	$

TAXES/ASSESSMENTS, PENALTIES LEVIED AND ACCRUED; ADDED DURING THE CURRENT YEAR	
11 Taxes/assessments levied (Schedule H, Line 11)	$
12 Penalties, costs and interest accrued	
13 Delinquent charges transferred to assessment roll	
Other (State Nature): 14	
15	
16 Total additions during current year (Total of Line 11 through Line 15)	$
17 Less taxes/assessments collected (Schedule H, Line 18)	$
18 Taxes receivable end of current year (Same as Form 100-U, Line 5) (Line 10 plus Line 16 minus Line 17)	$

41100850000 33 57

PLEASANT VALLEY WATER
P O BOX 557
COALINGA CA 93210

SPECIAL DISTRICT FISCAL REPORT
AS REQUIRED BY
GOVERNMENT CODE SECTION 16285

Code	Column 1 Revenue Source	Column 2 FY 1977-78 Actual	Column 3 FY 1978-79 Budgeted	Column 4 Funds from New or Increased Fees, Charges and Levies after June 6, 1978
01	Taxes			
	Property Taxes			
	Current Secured			
	Current Unsecured			
	Prior Years Secured/Unsecured			
	Other Taxes			
	Total - Taxes	None	None	None
02	Aid From Other Governmental Agencies			
	State-Aid for Construction			NA
	State-Business Inventory Tax			NA
	State-Homeowners Property Tax			NA
	State-Proposition 13 Allocation			NA
	Subtotal - State			NA
	Federal Funds			NA
	Other Local Funds			NA
	Total-Aid from Other Government Agencies	None	None	NA
03	Revenue from Use of Money & Property			
	Rents & Concessions			
	Other Interest			
	Total-Revenue from Use of Money & Property	1036	None	None
04	Charges for Current Services (Please specify service--see code sheet)			
	57	None	None	None
05				

Code	Column 1 Revenue Source	Column 2 FY 1977-78 Actual	Column 3 FY 1978-79 Budgeted	Column 4 Funds from New or Increased Fees, Charges and Levies after June 6, 1978
05				
07				
08				
09				
10				
11				
12				
13				
14				
15	Total--Charges for Current Services	None	None	None
16	All Other Revenue			
17	Grand Total Revenue	1036	—	—
18	Unobligated Reserves, All Funds (Total)	18,318		
19	Unobligated Reserves, General Fund Only	18,318		
20	Obligated Reserves, All Funds (Total)			

57
Activity Code*

	Expenditures by Function & Activity		
21	Salaries		
22	Employee Benefits		
23	Services & Supplies		
24	Debt Service		
	Interest Expense		
	General Obligation Bonds		
	Other Debt		
	Total-Debt Service		
25	All Other Expenditures	227	
26	Grand Total Expenditures	227	
27	Authorized Positions	None	None
	Full-Time	None	
	Other	None	

* See instructions if district is engaged in more than one activity.

Name Ewel Hudson Jr
Position Treasurer
Telephone # (209) 935-0282

STATE OF CALIFORNIA

EDMUND G. BROWN JR., Governor

DEPARTMENT OF FINANCE

SACRAMENTO

September 8, 1978

Board of Directors of
Special Districts

Attn: Fiscal Officer

Gentlemen:

You recently received a letter from the Department of Finance, dated August 25, which outlined the fiscal reporting requirements specified in Government Code Section 16285. Transmitted with this letter are the necessary forms and instructions for you to use in completing the Section 16285 report.

In preparing your report please note that fiscal data for 1978-79 are to be from your adopted budget. The completed forms should be returned no later than November 1, 1978 to:

State Department of Finance
Attn: Local Mandate Program Unit
1025 P Street, Room 83
Sacramento, CA 95814

Your cooperation is sincerely appreciated, especially considering the information workload you face this year. If you have any questions concerning completion of the fiscal report, please contact our Local Mandate Program Unit at (916) 445-8913. Mr. James Apps or a member of his staff will assist you.

Sincerely,

ROY M. BELL
Director of Finance

Enclosure
5539B

Int 1036
EF 83
Exp Election 144/227
809

FIXED ASSETS & DEPRECIATION

SCHEDULE A

2 3

Fiscal Year Ended_____19___ District Name:_____

	FOR CONTROLLER'S USE ONLY	(a)	(b)	(c)	(d)	(e)	(f) (DNKP)
	Activity (Please specify)						TOTAL
	FIXED ASSETS 1 Balance, beginning of year	$	$	$	$	$	$
	2 Additions						
Z	3 Less retirements						
	4 Adjustments-Increase (Decrease)						
S	5 Balance, end of year	$	$	$	$	$	$

Remainder of Schedule to be completed by utility or enterprise districts only

	ACCUMULATED DEPRECIATION 6 Balance, beginning of year	$	$	$	$	$	$
	7 Depreciation accruals						
Z	8 Less net charges for plant retired						
	9 Other adjustments-Increase (Decrease)						
S	10 Balance, end of year	$	$	$	$	$	$
T	11 NET FIXED ASSETS	$	$	$	$	$	$

GENERAL OBLIGATION BOND DEBT

SCHEDULE B

2 | 4

Fiscal Year Ended_____19___ District Name:_____

Use a separate column for listing each bond authorization not fully retired and indicate the activity for which each bond issue was used. Use an additional page if necessary.

	FOR CONTROLLER'S USE ONLY	(a)	(b)	(c)	(d)	(e)	(f)
	Activity (Please specify)						(DNKP) TOTAL
N	1 Year of authorization						
N	2 Principal amount authorized	$	$	$	$	$	$
N	3 Principal amount unissued						
	4 Principal amount unmatured-Beg. of FY						
	5 Principal amount issued during FY						
Z	6 Principal amount matured during FY						
S	7 Principal amount unmatured-End of FY						
N	8 Principal amount in default						
N	9 Interest in default						
N	10 Amount held in bond reserve fund (including investments)						

ISSUE	PURPOSE OF BONDS	REVENUES PLEDGED AS ADDITIONAL SECURITY (Specify Nature of Revenue)	EXTENT PLEDGED
(a)			%
(b)			%
(c)			%
(d)			%
(e)			%

REVENUE BOND DEBT

SCHEDULE C

2 5

Fiscal Year Ended_____19___ District Name:_____

Use a separate column for listing each bond authorization not fully retired and indicate the activity for which each bond issue was used. Use an additional page if necessary.

	FOR CONTROLLER'S USE ONLY (a)	(b)	(c)	(d)	(e)	(f)
	Activity (Please specify)					(DNKP) TOTAL
N 1	Year of authorization					
N 2	Principal amount authorized	$	$	$	$	$	$
N 3	Principal amount unissued						
4	Principal amount unmatured-Beg. of FY						
5	Principal amount issued during FY						
Z 6	Principal amount matured during FY						
S 7	Principal amount unmatured-End of FY						
N 8	Principal amount in default						
N 9	Interest in default						
N 10	Amount held in bond reserve fund (including investments)						

ISSUE	PURPOSE OF BONDS	REVENUES PLEDGED AS ADDITIONAL SECURITY (Specify Nature of Revenue)	EXTENT PLEDGED
(a)			%
(b)			%
(c)			%
(d)			%
(e)			%

SPECIAL ASSESSMENT ACT BONDS

SCHEDULE D

Fiscal Year Ended _____ 19___ District Name: _____

2	6

	Activity (Please specify)	0 1911	1 1915	2 Other
	1 Principal-Unmatured - Beginning of FY	$	$	$
	2 Principal - Issued during FY			
V	3 Total (1 + 2)	$	$	$
Z	4 Less Principal Matured During Year			
S	5 Principal-Unmatured - End of FY	$	$	$
	If unpaid by reason of lack of funds complete the following:			
	6 Principal-Matured and Unpaid - End of FY	$	$	$
	7 Interest-Matured and Unpaid - End of FY			
S	8 Total (6 + 7)	$	$	$
	Delinquent assessments due to the Bond Redemption Fund - End of FY:			
	9 For Principal			
	10 For Interest		$	$
S	11 Total (9 + 10)		$	$

Describe the nature and extent of any revenue, other than assessments, pledged in the bond covenant as additional security. Do not include the $0.10 rate levy provided by the 1915 Bond Act.	EXTENT PLEDGED
1911 Act	%
1915 Act	%
Other Acts (Please specify):	%
	%

LGFA 80 (1/77)

CONSTRUCTION DEBT

SCHEDULE E

2	7

Fiscal Year Ended _____ 19___ District Name: _____

	CONSTRUCTION FINANCED BY THE UNITED STATES		
	Contract Date:	Purpose:	
	Maximum repayment obligation:		
1	Beginning of FY	$	
	Adjustments during year (Explain):		
2			
3			
S 4	End of FY	$	
N 5	Amount received to date	$	
N 6	Amount expended by U.S. to date, on behalf of district		
7	Principal amount unmatured - Beginning of FY		
8	Principal amount received during FY		
Z 9	Principal amount matured during FY		
S 10	Principal amount unmatured - End of FY		
N 11	Principal amount delinquent		
N 12	Interest amount delinquent		
N 13	Interest amount accrued		

	CONSTRUCTION FINANCED BY THE STATE OF CALIFORNIA		
	Contract Date:	Purpose:	
	Maximum repayment obligation:		
14	Beginning of FY	$	
	Adjustments during year (Explain):		
15			
16			
S 17	End of FY	$	
N 18	Amount received to date	$	
N 19	Amount expended by State to date, on behalf of district		
20	Principal amount unmatured - Beginning of FY		
21	Principal amount received during FY		
Z 22	Principal amount matured during FY		
S 23	Principal amount unmatured - End of FY		
N 24	Principal amount delinquent		
N 25	Interest amount delinquent		
N 26	Interest amount accrued		

OTHER LONG-TERM INDEBTEDNESS

SCHEDULE F

2	8

Fiscal Year Ended _____ 19___ District Name: _____

	TIME WARRANT DEBT	
1	Principal amount unmatured, beginning of FY	$
	Adjustments during year (Explain):	
2		
3		
4	Principal amount sold during FY	
Z 5	Principal amount matured during FY	
S 6	Principal amount unmatured, end of FY	
N 7	Principal amount in default	
N 8	Interest in default	
N 9	Principal amount due not presented	
N 10	Interest amount due not presented	
(11)	Time warrant interest paid during FY	
(12)	Time warrant interest & principal due during next FY	

	OTHER LONG-TERM INDEBTEDNESS	
13	Principal amount unmatured, beginning of FY	$
	Adjustments during year (Explain):	
14		
15		
16	Principal amount received during FY	
Z 17	Principal amount matured during FY	
	Principal amount unmatured, end of FY (List payee's and amounts):	
	(a)	
	(b)	
	(c)	
	(d)	
	(e)	
S 18	Total (a + b + c + d + e)	

LEASE-OBLIGATION

SCHEDULE G

2	9

Fiscal Year Ended _____ 19___ District Name: _____

To be reported only where the agreement was for a period in excess of ten years.

With more than 2 Lease-Obligations use additional page	LEASE #1	LEASE #2
Description (Administration building, fire house, swimming pool, etc.)		
Form of Lease-Obligation	☐ Contract ☐ Lease ☐ Other_____	☐ Contract ☐ Lease ☐ Other_____
Can agency cancel agreement?	☐ Yes ☐ No	☐ Yes ☐ No
Does agreement provide for acquisition of facility upon termination?	☐ Yes ☐ No	☐ Yes ☐ No
Name of Lessor		
Name of person or organization providing any moneys expended for making an acquisition or improvement authorized or required for the purpose of such lease-obligation		
Total future payments which will be required if the agency completes the unexpired term of the lease-obligation	$	$

ANALYSIS OF TAXES RECEIVABLE

SCHEDULE H-1
(DNKP)

Fiscal Year Ended_____19___ District Name:_____

To be completed by districts electing to report taxes/assessments on the accrual basis.

TAXES RECEIVABLE BEGINNING OF YEAR	
1 Secured	$
2 Unsecured	
3 Penalties, Cost and Accrued	
4 Tax Deeded Land Certificates	
5 Delinquent charges added to roll	
6 Assessments	
Other (State Nature): 7	
8	
9	
Total taxes receivable. (Same as ending 10 Balance of Prior Year's Report)	$

TAXES/ASSESSMENTS, PENALTIES LEVIED AND ACCRUED; ADDED DURING THE CURRENT YEAR	
Taxes/assessments levied 11 (Schedule H, Line 11)	$
12 Penalties, costs and interest accrued	
Delinquent charges transferred to 13 assessment roll	
Other (State Nature): 14	
15	
Total additions during current year 16 (Total of Line 11 through Line 15)	$
Less taxes/assessments collected 17 (Schedule H, Line 18)	$
Taxes receivable end of current year (Same as Form 100-U, Line 5) (Line 10 18 plus Line 16 minus Line 17)	$

INSTRUCTIONS TO SPECIAL DISTRICTS

FOR PREPARING THE ANNUAL REPORT OF FINANCIAL TRANSACTIONS TO THE STATE CONTROLLER

KENNETH CORY, STATE CONTROLLER
Division of Local Government Fiscal Affairs
Earl L. Lucas, Chief

LGFA-80A (1-77)

I - General Instructions

A. Filing Requirements

Who must file: All districts, other than school districts, are required under Section 12463.1 of the Government Code to furnish the State Controller annually with reports of financial transactions in the form prescribed.

The following public agencies are deemed districts for reporting purposes:

(1) A public entity, agency, board, transportation planning agency designated by the Secretary of the Business and Transportation Agency pursuant to Section 29532, Government Code.
(2) A commission provided for by a joint powers agreement pursuant to Section 6500 et seq., Government Code.
(3) A redevelopment agency as provided for by Section 33000 et seq., Health and Safety Code, if it has issued bonds the principal and interest of which are payable from taxes allocated to and paid into a special fund of the agency under authority of Section 33641 of the Health and Safety Code.
(4) A nonprofit corporation, defined as one:
  (a) Formed in accordance with the provisions of a joint powers agreement to carry out functions specified in such agreement, or
  (b) That issued bonds, the interest on which is exempt from federal income taxes, for the purpose of constructing a building, stadium, or other facility which is subject to a lease or agreement with a local public entity, or
  (c) Wholly owned by a public entity.

When to file: Reports are due within 90 days after the close of the district's fiscal year. For a large majority of districts the due date is September 30, althrough a substantial number have fiscal years ending at dates other than June 30.

Districts in the process of changing their fiscal year must contact the State Controller, Division of Local Government Fiscal Affairs, for instructions on how to report the year of conversion.

Audit reports: At this time submission of an audit report is not a legal requirement; however, it would be greatly appreciated if an audit report could be sent either with the Report of Financial Transactions or as soon as one is available.

Where to file: All reports are filed with the:

State Controller
Division of Local Government Fiscal Affairs
P. O. Box 1019
Sacramento, California 95805

Penalties: Section 53895 of the Government Code states that:

> "An officer of a local agency who fails to make and file his report within twenty days after receipt of a written notice of the failure from the Controller shall forfeit to the State one thousand dollars ($1,000). Upon request of the Controller, the Attorney General shall prosecute an action for such forfeiture in the name of the people of the State of California."

Under Section 53896, "An officer of a local agency wilfully refusing to make such a report is guilty of a misdemeanor".

If any report is believed to be false, incomplete or incorrect, the Controller is empowered under Section 12464 to appoint a qualified accountant to investigate, obtain the information required, and file a copy of his report with the legislative body of the district. If such an investigation must be made in two successive years a certified copy of the later report must be filed with the grand jury of the county in which the district is located.

B. Completing the Report Form

Enterprise and non-enterprise activities: Special districts are identified as engaged in either enterprise or non-enterprise activities. The report blanks are designed to reflect this identification. The instructions for enterprise and non-enterprise activities have been color-coded to correspond with the like colored report forms. Enterprise activities will use blue report forms while non-enterprise activities will use the green forms. The information page and all schedules are white. Every district must file at least an information page. Active districts must include all forms and schedules needed to fully report their financial transactions. The instructions for the schedules follow the instructions for the enterprise and non-enterprise forms. The following is a list of enterprise activities:

Water	Hospital
Harbor & Port	Electric
Airport	Waste Disposal
Transit	Redevelopment

All the following activities are considered non-enterprise activities:

Air Pollution Control
Ambulance Service
Cemetery
Drainage
Fire Protection
Flood Control and Water Conservation
Health
Land Reclamation and Levee Maintenance
Library Services
Lighting and Lighting Maintenance
Local and Regional Planning or Development
Memorial
Parking
Pest Control
Police Protection and Personal Safety
Recreation and Park
Resource Conservation
Streets and Roads - Construction and Maintenance
Television Translator Station Facilities
Underground Electric and Communication Facilities
Waste Disposal (see page I-4)
Financing or Constructing Facilities

Report blanks: A listing of all reporting blanks used by the State Controller for reporting special district financial transactions with the exception of hospital districts (discussed separately) follows. The various report blanks reflect the uniform accounting systems prescribed for different activities. This list indicates which blanks are to be used by each activity. The person completing the report should refer to this list to ensure proper and complete reporting. Should your packet not be complete additional blanks may be obtained from the State Controller or your County Auditor.

Activity Code Symbol Chart:

W	- Water	R	- Redevelopment
HP	- Harbor & Port	N	- Non-Enterprise which includes other activities, i.e. fire, cemetery, lighting, etc.
A	- Airport		
T	- Transit		
E	- Electric	H**	- Hospital
WD*	- Waste Disposal		

List of Report Blanks Showing Use By Activity		Activity							
Form No.	Description	W	HP	A	T	E	WD	R	N
Form 001	Information Page	X	X	X	X	X	X	X	X
Form 100 p.1&2	Balance Sheet							X	X
Form 100-U	Balance Sheet	X	X	X	X	X	X		
Form 200-1 p.1&2	General Purpose Transactions								X
Form 200-2	Long-Term Indebtedness Transactions								X
Form 200-3	Debt Service Transactions								X
Form 200-W p.1	Income Statement - Operating	X							
Form 200-HP p.1	" " "		X						
Form 200-A p.1	" " "			X					
Form 200-T p.1	" " "				X				
Form 200-E p.1	" " "					X			
Form 200-WD p.1	" " "						X		
Form 200-R p.1	" " "							X	
Form 200-__p.2	" " Non-Operating	X	X	X	X	X	X		
Form 200-__p.3	" " Other Activities	X	X	X	X	X	X	X	
Form 300-U	Statement of Changes in Financial Position	X	X	X	X	X	X		
Form 400-F***	Combined Statement of Cash Transactions								
Schedule A	Fixed Assets & Depreciation	X	X	X	X	X	X	X	X
Schedule B	General Obligation Bond Debt	X	X	X	X	X	X	X	X
Schedule C	Revenue Bond Debt	X	X	X	X	X	X	X	X
Schedule D	Special Assessment Act Bonds	X	X	X	X	X	X		X
Schedule E	Construction Debt	X	X	X	X	X	X	X	X
Schedule F	Other Long-Term Indebtedness	X	X	X	X	X	X	X	X
Schedule G	Lease-Obligation	X	X	X	X	X	X	X	X
Schedule H	Taxes and Assessments	X	X	X	X	X	X		X
Schedule H-1	Analysis of Taxes Receivable	X	X	X	X	X	X		X
Schedule H-2	Analysis of Taxes Levied	X	X	X	X	X	X		X
Schedule J	Supplemental Information	X							

*Waste disposal districts using the "9000" accounting system are classified as Non-Enterprise (N).

**Hospital district reporting is explained in detail on page I-7.

***To be completed by Joint Powers agencies or nonprofit corporations engaged in lease-purchase agreements utilizing financing method of accounting.

The fact that a report blank is provided does not mean that it will be used. A report blank is completed only if the district had the transaction for which the blank was designed. For example, an enterprise district with no outstanding bond or other long-term debt omits Schedules B, C, D, E, & F, (Do not file pages with "No transactions" written across the face).

Single activity districts: A district with only one activity will either file enterprise or non-enterprise report blanks. The chart of all forms and schedules on page I-4 can be used to determine which report blanks will be filed by an activity.

Example No. 1

A fire district (considered a non-enterprise activity) should file the following report blanks:

Form 001
Form 100
Form 200-1
Form 200-2
Form 200-3
Applicable Schedules

Example No. 2

A water district (considered an enterprise activity) should file the following report blanks:

Form 001
Form 100-U
Form 200-W
Form 200-W pg. 2
Form 200-W pg. 3
Form 300-U
Applicable Schedules

Multi-activity districts: Districts engaged in two or more activities must select one of them as the primary activity. Any logical test may be used: relative revenues, expenses, number of employees, etc. The significance of this determination is that it specifies the balance sheet form to be filed. The balance sheet will be a consolidation of all activities, while a separate operating statement for each activity must be prepared. To the extent that the data reported is separable by activities, separate schedules should be used.

Example No. 3

A community services districts' primary activity is the operation of a water utility. It also provides fire protection. There is no outstanding debt. The following report blanks should be filed:

Form 001
Form 100-U
Form 200-W (for water utility)
Form 200-W pg. 2 (for water utility)
Form 200-W pg. 3 (water & fire combined)
Form 200-1 pg. 1 & 2 (for fire protection)
Form 300-U
Schedule A
Schedule H

Example No. 4

A county water district whose primary activity is the operation of a water utility also provides waste disposal services. There is both general obligation and revenue bond debt outstanding. The following report blanks should be filed:

Form 001
Form 100-U
Form 200-W
Form 200-W pg. 2
Form 200-W pg. 3 (water & waste combined)
Form 200-WD
Form 200-WD pg. 2
Form 300-U
Schedule A
Schedule B
Schedule C
Schedule H
Schedule J, if required to file with State Treasurer, District Securities Division

Report assistance: Due to the proliferation of districts, the Controller is unable to render report preparation assistance at the site of the district. Answers to most common questions are found in this set of Instructions. Districts in need of additional advice may telephone the State Controller (916) 445-5153 in Sacramento.

Additional report blanks: A package of reporting blanks which a district might require, based on the preceding year report, will be automatically mailed.

The county auditor of each county will be sent a small supply of all forms, in addition to those required for his own needs. A district may be able to obtain any additional report blanks required from the county auditor. Report blanks may always be ordered from the State Controller (See order blank at end of Instructions).

Preparation reminders: Points to bear in mind in preparing the report:

(1) Read instructions.
(2) Use the pre-gummed label on Form 001.
(3) Type or print legibly.
(4) Sign and date Form 001.
(5) Include all required forms and schedules.
(6) Assemble report by placing forms in numerical sequence, followed by schedules in alphabetical order.

C. Special Handling

Joint powers and nonprofit corporations required to file a report of financial transactions follow the same reporting rules as other districts. They use the report blanks prescribed for the accounting system to which they are subject. The majority of such entities exist to finance construction of facilities, they should account in terms of the "9000" system and file Forms 001, 100, 200-1, 2 and 3, 400-F, plus Schedules A through J as necessary. Those engaged in other activities, such as waste disposal, use the forms prescribed for that activity.

Hospital districts are required to file a comprehensive report with the California Health Facilities Commission. Pages 5(1), 5(2), 6(1), 6(2), 7(1), 7(2), 8, 9(1), 9(2) of this comprehensive report along with Form 001 (information page) and all applicable Schedules A through H are required to be filed with the State Controller. There is no need to file the entire Health Facilities Commission report with the State Controller. Instructions for completing Form 001 and Schedules are found in Sections I and IV of these instructions.

Redevelopment agencies required to file a report of financial transactions follow the "10,000" accounting series of the Uniform Accounting System. The accounting procedure is a modification of traditional fund accounting. Operations are accounted for in terms of expenditures rather than expenses while long-term debt and fixed assets are carried each in a separate self-balancing group of accounts. Notwithstanding any departure from traditional fund accounting the balance sheet will be reported on Form 100 while the income statement will be filed on Form 200-R pg. 1 and 200-R pg. 3.

Zones are subdivisions of a district within which special services are provided. Special taxes may be levied within the zone. Debt may be incurred which is a liability of the zone only.

Balance sheet values and operations of zones are consolidated with those of the parent district on the balance sheet and operating statement. However, a separate Form 001 and Schedule H must be filed for each zone with a separate tax rate, and a separate Schedule B or C must be filed for each zone with bonded debt.

Inactive districts complete only Form 001 with the words "No Transactions" printed in the lower portion of the activity box. Districts expected to be permanently inactive should be dissolved as soon as practicable.

D. Information Page

Form 001 is the cover page of the report. It identifies the district and provides all pertinent non-financial data. Provide all information requested. It is very important that the Controller know who prepared the report, the telephone number to call in case of questions, and who assessed district property.

The pre-gummed label should be used in lieu of entries on the lines provided for district name and address on the copy submitted to the Controller. This label also contains the district's 11-digit identifying number which otherwise must be entered by hand.

Check (X) the applicable square in the activity box. If the district has more than one activity the primary activity is indicated with a "one" (1) and other activities are checked. If the "non-enterprise" square is checked, the non-enterprise activities are to be listed on the lines provided.

Example: A water district also operates a fire department:

Abbr.	ACTIVITY (Please check)	(X)
W	Water Utility	1
HP	Harbor & Port	
A	Airport	
T	Transit	
H	Hospital	
E	Electric Utility	
WD	Waste Disposal	
R	Redevelopment	
N	Non-Enterprise (specify below)	X
Fire Protection		

"Fire Protection" is centered in the space provided below the non-enterprise line.

The information on the cover page has not always been current. In order to expedite our handling of the reports, please be sure that all items are entered accurately. Your attention to the following details is appreciated:

1. Verify the address label and change if necessary.
2. If location address is different enter in space provided.
3. Enter name, phone number, and address of person who prepared the report.
4. List directors and officials, verifying that the names are current and correctly spelled.
5. Be sure all phone numbers are correct and current.
6. Make sure report is signed and dated by the appropriate official.

II - ENTERPRISE INSTRUCTIONS

Form 100-U

Who must file: Enterprise districts with the following activities: water, harbor & port, airport, transit, electric, and waste disposal.

Zone balance sheet values are consolidated with the parent district balance sheet. Lines on this form are related to prescribed accounting systems as illustrated in the table on page II-2. Additional instructions for selected lines follow:

Line 1: All funds on hand, or on deposit with county treasurers or local depositaries, including short-term investments should be consolidated and entered here.

Line 5: If the district does not account for taxes and assessments on the accrual basis, leave this line blank. The accrual basis for taxes/assessments is not recommended. Taxes collected for the district by the county but unapportioned as of the end of the fiscal period should be included in the report. If the district reports taxes on the accrual basis, either Schedule H-1 or H-2 must be prepared.

Line 7: Include inventory of materials and supplies, and prepayments.

Line 9: The total of all property, plant and equipment, including construction in progress (Column (F), Schedule A), should be entered here. Total accumulated depreciation should be entered on line 10.

Line 16: Include preliminary survey and investigation charges together with all other deferred debits.

Line 20: Include the amount of bonds matured and unpaid, and the amount of bonds which will mature within one year from the statement date.

Line 21: Include the amount of other long-term liabilities matured and unpaid, and the amount of other long-term liabilities which will mature within one year from the statement date.

Line 22: Enter the amount of interest payable which has matured but remains payable at the statement date.

Line 23: Enter the portion of interest payable which has accrued as of the statement date, but has not yet matured.

Line 32: Enter any long-term liabilities not provided for in Lines 27 through 31, such as notes and real estate mortgages.

Line 34: Enter the amount of advances for construction which will be refunded either wholly or in part, as represented by refunding agreements in force.

Line 37: The equity figure includes reserves, investment in fixed assets, and fund balances, and must agree with the figure on Line 58 of Form 200-___ page 3.

Form 100-U in Terms of Utility Accounting Systems

	Report Balance(s) of Account(s)					
	Water (2000)	Harbor & Port (3000)	Airport (4000)	Transit (5000)	Electric (7000)	Waste Disposal (8000)
1 Cash	13100-13500	11010-11020	11010-11020	14010	13100-13400	11010-11030
2 Interest receivable		11080	11100	14090		
3 Accounts receivable	13700	11040	11040	14050	13700	11050
4 Allowance for uncollectible accounts	13800	11050	11050	14060	13800	11060
5 Accrued taxes receivable	13900	11060	11060	14070	13900	11070
6 Allowance for uncollectible taxes	14000	11070	11070	14080	14000	11080
7 All other current assets	13000 & 14000 Series Less Lines 1-6	11000 Series Less Lines 1-6	11000 Series Less Lines 1-6	14000 Series Less Lines 1-6	13000 & 14000 Series Less Lines 1-6	11000 Series Less Lines 1-6
9 Fixed assets - Utility plant	11000-12100 Series	12000 Series	12000 Series	11000 Series	11000-12100 Series	12000 Series
10 Accumulated depreciation	11400-12200	12060	12070	11300	11400-12200	12110
12 Investments	12300			12050	12300	
13 Contracts & notes receivable	12400			12000 Series	12400	13010
14 Allowance for uncollectible accounts	12500			12030	12500	
15 Restricted assets	12600	13000 Series	13000 Series	13000 Series	12600	13020
16 Deferred debits	15100-15400	14000 Series	14000 Series	15000 Series	15000 Series	14000 Series
17 All other assets & debits	15200-15300		15000 Series	16000 Series		
20 Current Bonds	22300	21040	21030	22050	22300	21030
21 Other long-term liabilities	22320-22330	21040	21030	22050	22300	21030
22 Interest payable - matured	22510	21050	21040	22060	22510	21041
23 Interest payable - accrued	22520	21060	21040	22060	22520	21042
24 Accounts payable	22200	21020	21020	22020	22200	21020
25 All other current liabilities	22000-23000 Series Less Lines 20-24	21000 Series Less Lines 20-24	21000 Series Less Lines 20-24	22000 Series Less Lines 20-24	22000-23000 Series Less Lines 20-24	21000 Series Less Lines 20-24
27 Bonds	21100	22010-22020	22010	21020	21100	22010
28 State	21210	22030	22020	21030	21210	22020
29 Federal	21220	22040-22050	22020	21030	21220	22020
30 All other	21230	22040-22050	22020	21010,21040	21230	22030
31 Time warrants	21300	22040-22050	22020	21010,21040	21300	22030
32 Other long-term liabilities	21400	22040-22050	22020	21010,21040	21400	22030
34 Advances for construction	24100					23010
35 All other liabilities & credits	24200	23000 Series	23000 Series	23000 Series	24000 Series	23020
37 Equity	30000-31000 & 25000 Series	30000-31000 & 24000 Series	24000-27000 Series	24000-26000 Series	30000-31000 & 25000 Series	24000-26000 Series

Form 200-W, page 1

Who must file: All districts engaged in the production, sales or distribution of water.

This is the operating portion of the income statement. A two page non-operating section is added to form the complete statement. See instructions for Form 200-___ pages 2 & 3.

In terms of the water utility accounting system:

On Line	Report balance(s) of Account(s)	Operating Revenue
1	41100	Residential
2	41200	Business
3	41300	Industrial
4	41400	Irrigation
5	41500	Sales for resale
6	41600	Interdepartmental
7	41700	Other
8	42100	Fire prevention
9	42200	Ground water replenishment
10	42300	Other
		Operating Expense
12	51300	Purchased water
13	51400	Ground water replenishment
14	51000 series, less Lines 12 & 13	Other source of supply
15	52000 series	Pumping
16	53000 series	Water treatment
17	54000 series	Transmission & Distribution
18	55000 series	Customer accounts
19	56000 series	Administrative & General
20	57100	Depreciation & amortization
21	57000 series, less Line 20	Other

(Statement continued on Form 200-W, page 2)

Water sales must be reported as called for on the form and in the accounts. Do not bracket several lines to one lump amount.

STATE WATER CONTRACT TRANSACTIONS

The accounting policy for State Water Contract payments is:

Capitalize: Payment designated as "Capital Costs".
Payments for "Minimum Operations, Maintenance and Power", made prior to the year water deliveries commence.

Charge
Expense for: Payments for "Minimum Operations, Maintenance and Power", made during the year water deliveries commence, and thereafter.
Payment for "Variable Operations, Maintenance, Power and Replacement".

It is recommended that capitalized charges be amortized on a unit-rate basis on actual water deliveries, the rate computed by dividing total estimated capital costs by total estimated water deliveries over the project repayment period.

Report amortization of capitalized costs on Line 20.

Report other expense charges on Line 14.

Form 200-HP, page 1

Who must file: All districts engaged in the operation of a harbor or port.

This is the operating portion of the income statement. A two page non-operating section is added to form the complete statement. See instructions for Form 200-___, pages 2 & 3.

In terms of the harbor & port accounting system:

On Line	Report balance(s) of Account(s)	Operating Revenue
		Marine:
1	41010	Dockage
2	41020	Wharfage
3	41030	Storage, demurrage & space rental
4	41040	Loading & unloading
5	41050	Service charges-bulkloader
6	41060	Service charges-cargo
7	41070	Stevedoring
8	41080	Other sales & services
		Harbor:
9	42010	Slip rentals
10	42020	Launching charges
11	42030	Fuel sales
12	42040	Rents & concessions
13	42050	Other sales & services
		Operating Expense
15	51010-51210, incl.	Operating & security
16	52010-52210, incl.	Maintenance
17	53010-53210, incl.	Administration & general
18	54010	Depreciation

(Statement continued on Form 200-HP, page 2)

Form 200-A, page 1

Who must file: All districts engaged in the operation of an airport.

This is the operating portion of the income statement. A two page non-operating section is added to form the complete statement. See instructions pertaining to Form 200-___, pages 2 & 3.

In terms of the airport accounting system:

Activity Centers

30 Landing Areas	60 Non-Aviation Activities
40 Terminal Buildings & Areas	70 Administration
50 Other Buildings & Areas	80 General Shop & Equipment

On Line	Report balance(s) of Account(s)	Operating Revenue
1	310 series	Landing fees
2	320 series	Aircraft storage fees
3	330 series	Fuel Flowage fees
4	340 series	Concessions
5	360 series	Rents & leases
6	370 & 380 series	Sales
7	400 series	Other
		Operating Expense
9	70000 series less 030 & 070	Administration
10	30000 series less 030 & 070	Landing areas
11	40000 series less 030 & 070	Terminal buildings & areas
12	50000 series less 030 & 070	Other buildings & areas
13	80000 series less 030 & 070	General shops & equipment
14	030 series, adjusted for inventory changes	Cost of sales
15	070 series	Depreciation

(Statement continued on Form 200-A, page 2)

Depreciation must include depreciation of contributed assets and assets acquired with grants.

Form 200-T, page 1

Who must file: All districts engaged in the operation of a transit system.

This is the operating portion of the income statement. A two page non-operating section is added to form the complete statement. See instructions for Form 200-___, pages 2 & 3.

In terms of the transit accounting system:

On Line	Report Balance(s) of Account(s)	Operating Revenue
1	41010	Passenger
2	41020	Baggage & freight
3	41030	Charter service
4	41040	Commissions
5	41050	Advertising
6	41060	Parcel room
7	41070	Sale of supplies
8	41080	Other
		Operating Expense
10	51000 series less 060 object	Transportation
11	52000 series less 060 object	Maintenance
12	53000 series less 060 object	Traffic, advertising & promotion
13	54000 series less 060 object	Administration & general
14	55060 series	Depreciation & amortization

(Statement continued on Form 200-T, page 2)

Form 200-E, page 1

Who must file: All districts engaged in the production, sale or distribution of electric power.

This is the operating portion of the income statement. A two page non-operating section is added to complete the statement. See instructions for Form 200-___, pages 2 & 3.

In terms of the electric utility accounting system:

On Line	Report Balance(s) of Account(s)	Operating Revenue
1	41100	Residential
2	41200	Business & Industrial
3	41300	Rural
4	41400	Sales to public authorities
5	41500	Sales for resale
6	41600	Interdepartmental
7	41700	Other
8	42100	Servicing of customers' insallations
9	42200	Other
		Operating Expense
11	51300	Production-Purchased power
12	51000 series, less Line 11	Production-All other
13	52000 series	Transmission
14	53000 series	Distribution
15	54000 series	Customer account
16	55000 series	Administration & general
17	56100	Depreciation & amortization
18	56000 series, less Line 17	Other

(Statement continued on Form 200-E, page 2)

Contrary to the Rural Electrification Administration's Bulletin 181-1, donated and contributed assets shall be assigned a value and accounted for within the appropriate fixed asset account. Valuation shall be the fair market value at time of receipt as prescribed in Appendix B of the State Controller's Uniform System of Accounts for Special Districts.

Form 200-WD, page 1

Who must file: All districts engaged in a waste disposal activity, except those allowed to report on a non-enterprise basis. See 8000 series section 8101 application.

This is the operating portion of the income statement. A two page non-operating section is added to complete the statement. See instructions for Form 200-___, pages 2 & 3.

In terms of the waste disposal accounting system:

On Line	Report Balance(s) of Account(s)	Operating Revenue
1	31010	Service charges
2	31020	Permit & inspection fees
3	31030	Connection fees
4	31040	Other services
5	31050 & 31060	Sales of reclaimed water & other
		Operating Expense
7	41000 series less 050 object	Sewage collection
8	42000 series less 050 object	Sewage treatment
9	43000 series less 050 object	Sewage disposal
10	44000 series less 050 object	Solid waste disposal
11	45000 series less 050 object	Administration & general
12	Expense account ending in 050 object	Depreciation & amortization

(Statement continued on Form 200-WD, page 2)

Forms 200-___, pages 2 & 3

Who must file: All districts which are required to prepare Forms 200-W, -HP, -A, -T, -E, or -WD.

These pages complete the income statements of districts with enterprise activities. Each district using them will make the forms specific by adding the appropriate activity abbreviation code to the form number, e.g. water districts, 200-W, harbor & port district, 200-HP, etc.

Not all lines are needed by all districts. The table on the opposite page related line content to the various uniform accounting systems.

Page 2

Line 23 Enter the activity abbreviation code, the last line number and the amount of operating income or loss from page 1.

Lines 31 and 32 Be sure to report Homeowners' Property Tax Relief and Business Inventory Property Tax Relief revenue on these lines respectively. Do not include these as taxes on line 28.

Line 35 Include contributions in aid of construction or contributions of physical properties received from sources other than Federal or State governments.

Page 3

If a district has more than one activity, enter the activity abbreviation code to the form number for the primary activity as noted on the cover page.

Lines 47-49 List net revenue or loss from other activities individually. Detail of these amounts are reported on a separate Form 200-1, page 2 for non-enterprise activities and Form 200-___page 2 for other enterprise activities.

Lines 53-57 Describe any changes in equity which are not explained by district net income or loss. Districts using the Federal Power Commission accounting system, and are required by that system to write off donated assets during the report year, enter the amount written-off as an equity adjustment. Waste disposal districts using the 8000 system of accounts would enter the amount of depreciation on donated assets as an equity adjustment.

FORMS 200-___, PAGE 2 IN TERMS OF UTILITY ACCOUNTING SYSTEMS

On Line		Report Balance(s) of Account(s)					
		Water (2000)	Harbor & Port (3000)	Airport (4000)	Transit (5000)	Electric (7000)	Waste Disposal (8000)
24	Annexation charges						32010
25	Interest	49200	43010	90350	42020	49200	32050
26	Rents & leases	49100			42030	49100	32020
27	Gain/loss on capital assets	49600,59400	43020,55030	90370	42010		
28	Taxes & assessments	49300	43040	90420	42060	49300	32030
29	In lieu taxes	49523	43054				32060
30	Federal	49510	43051	90411	42051	49510	32071
31	HOPTR	49521	43052	90412	42052	49521	32072
32	BIPTR	49522	43053	90413	42053	49522	32073
33	Other governmental agencies	49523	43054	90414	42054	49523	32074
34	Revenue applicable prior years	49400	43060	90390	42040	49400	32080
35	Other non-operating revenue	49600	43060	90400		49600	32040,32090
37	Interest on long-term debt	59100	55010	90120	56020	59100	46020
38	Other interest	59200	55010	90120	56020	59200	46020
39	Judgments & damages		55020	90130			
40	Taxes & assessments		55050	90200			46010
41	Expenses applicable to prior years	59300		90230	56010	59300	46030
42	Other non-operating expense	59400	55060	90240	56030	59400	46040
43	Expense credits	59500				59500	

Form 300-U

Who must file: Enterprise activities only.

The American Institute of Certified Public Accountant's Accounting Principles Board adopted Opinion No. 19 in 1971 which concludes that information concerning the financing and investing activities of an enterprise and the changes in its financial position for a period is essential. When financial statements purporting to present both financial position (balance sheet) and results of operations (statement of income) are issued, a statement summarizing changes in financial position should also be presented.

Line 1: The net income or deficit figure on line 15, Form 200-___, page 3 should be entered on this line.

Line 2: Enter the amount of depreciation charged on the income statement.

Lines 3-6: Enter the amount of any other charges against net income which were offset by postings to other than current asset or current liability accounts, i.e. amortization of debt discount and other deferred charges. Enter credits to net income not offset by postings to current assets or liabilities as negative items.

Lines 8-11: List other source of funds, i.e. bond and long-term loan proceeds, sales of capital assets, or sales of investments, and proceeds of deferred credits.

Line 12: Compare the amount of working capital (the excess of current assets over current liabilities) at the beginning and end of the year. If working capital has decreased, enter the amount of decrease on this line; if it has increased the increase is entered on line 21.

Line 14: Enter the gross amount of current expenditures.

Line 15: Enter the amount of redemption and repayment of long-term debt.

Lines 16-20: List outlays of funds for acquisition of long-term assets, i.e. investments and deferred charges.

The totals on lines 13 and 22 must agree.

The analysis of the increase or decrease in working capital should reflect the Increase of (Decrease) in Current Assets and Current Liabilities to reconcile the completion of line 12 or 21. Debt Service Funds classified as Restricted Assets should be included in this analysis as a Current Asset.

IV - SCHEDULE INSTRUCTIONS

SCHEDULE A

Who must file: All districts owning fixed assets. For enterprise activities all lines are completed. For non-enterprise activities, Lines 6 through 10 are omitted.

A maximum of five different activities may be reported on one schedule. If the district has only one activity to report, use Column (a) only. Enter the name of the activity on the line at the top of the column, i.e. Airport, Fire, Cemetery, etc. See Activity List in Part I of instructions.

Line 2: Enter the total of fixed assets acquired during the period. Include donated assets at their fair market value. Purchased assets are entered at their full purchase price before any trade-in allowances. Also include any increase in construction in progress.

Line 4: Enter the amount by which the balance of the fixed asset accounts changed for reasons other than additions or retirements, i.e. re-valuation, recognition of assets previously owned but not recognized in the accounts.

Line 5: Column (f) (multiple activities) or column (a) (single activity) should agree with the balance of the fixed assets accounts reported on Forms 100 or 100-U.

Line 7: Enter the amount of depreciation accrued during the report year on the above assets.

Line 8: Enter the amount by which accumulated depreciation accounts were charged when fixed assets were sold or retired.

Line 9: Enter the amount by which accumulated depreciation accounts changed for reasons other than depreciation accruals or retirements.

Line 10: Column (f) (multiple activities) should agree with the balance of accumulated depreciation accounts reported on Form 100-U.

Line 11: The difference between Lines 5 and 10 will equal the net fixed assets.

SCHEDULE B

Who must file: All districts which had general obligation bonds outstanding during the report year, plus redevelopment agencies.

Redevelopment agencies will use this schedule by crossing out "General Obligation" in the heading and writing in "Tax Allocation".

Refunding bond issues should be reported in addition to the original issue to be refunded, until the original issue is called and redeemed, at which time the original issue will be matured.

SCHEDULE B (continued)

As many as five different issues may be reported on one schedule. Be sure to indicate which issue belongs to which activity. If a zone has bonded debt a separate Schedule B must be filed.

On Line 1 list the year of the original authorization, not each series.

Line 6: Enter the amount of bonds matured during the fiscal year being reported. Do not include the current portion of bonds as reported on the balance sheet, which in actuality do not mature until the next fiscal year.

SCHEDULE C

Who must file: All districts which had revenue bonds outstanding during the report year.

Instructions are the same as for Schedule B.

SCHEDULE D

Who must file: Districts in which special assessment bonds are outstanding as a result of special assessment proceedings ordered by the district's governing body.

This statement is concerned only with the status of liabilities from the assessees to bondholders and, therefore, is not related to liabilities shown elsewhere in the report. Money transactions of a debt service fund are not reported.

SCHEDULE E

Who must file: All districts which are financing construction through loans from the U. S. Government, State of California, or both.

At the top of each section show the date of the contract or, if the contract has been subsequently amended, the date of the latest amendment. If more than one contract exists, they may be combined on one schedule.

Line 1 or Line 14: This should be the amount of maximum repayment obligation as shown on prior report for end of fiscal year.

If the repayment obligation at the beginning of the year does not agree with the ending obligation shown on the report to the State Controller for the preceding year, explain the adjustments on Lines 2 and 3, or Lines 15 and 16.

Do not add accrued interest payable to principal. Report separately on Line 13 or Line 26.

Line 5 or Line 18: Enter the amount of money transmitted the district for expenditure under the terms of the contract up to the statement date.

SCHEDULE E (continued)

Line 6 or Line 19: Enter the amount of money expended by the U. S. or State, respectively, to-date, on behalf of the district in keeping with the terms of the contract.

A district which entered into a contract with the State of California applicable the financing of the State Water Project should not report that contract liability on this schedule.

SCHEDULE F

Who must file: All districts with outstanding time warrants or other long-term indebtedness.

Reclamation districts must report call warrants on this schedule.

Refundable agreements carried in the district's accounts as deferred credits should not be reported on this schedule.

SCHEDULE G

Who must file: All districts which are lessees in a lease-purchase agreement under which:

The original agreement was for longer than 10 years, and the district acquires ownership of the property at the end of the term.

Two agreements can be reported on this schedule. Should more than two exist a second schedule must be used.

SCHEDULE H

Who must file: All districts which levied taxes or assessments. Non-enterprise districts complete only through Line 11. Enterprise districts, except water, complete only through Line 18. Water districts must complete the entire schedule.

Lines 1 and 2: Enter the total secured and unsecured assessed values of the district. These totals are net of exemptions but before any delinquency allowances. They are the values upon which tax rates were computed, and should agree with amounts reported by the county auditor on Form 223 (Report of Assessed Valuations and Tax Rates to the State Controller). Secured assessed valuations are the combination of the Locally and State Assessed Valuations less Regular Exemptions, and less Homeowners and Business Inventory Exemptions. Unsecured assessed valuations are the Unsecured Assessed Valuations, less Regular Exemptions, and less Homeowners and Business Inventory Exemptions. The unsecured rate will be the prior year's secured rate.

Lines 4 - 9: Enter secured and unsecured tax rates and levies applicable to the assessed values reported on Lines 1 and 2. Tax rates should be rounded to four decimal places.

If zone or less-than-district-wide taxes exist, a separate Schedule H must be prepared for each.

SCHEDULE H (continued)

Line 10: Enter the rate and amount of assessments levied. Indicate the type of assessment, i.e. water availability, standby, weed control, etc., and indicate basis on which the assessment rate is levied, i.e. per acre, per parcel, per lot, etc.

Lines 12 - 18: are completed by enterprise districts only. Enter collections against current and prior year levies, as indicated.

Lines 19 - 23: are completed by water utility districts only. Acreage figures apply to the district as a whole. Do not complete this section for zones.

Line 24: Check the "Yes" or "No" box following the question about the State Water Project. Indicate below if the contractual liability is as a prime or sub-contractor.

SCHEDULE H-1

Who must file: Enterprise districts which report taxes/assesments on the accrual basis, and are on a fiscal year ending June 30. Districts accruing taxes and assessment with a fiscal year end other than June 30 must complete Schedule H-1 and H-2.

The purpose of this schedule is to reconcile beginning and ending taxes receivable with levies, charges and collections.

SCHEDULE H-2

Who must file: Enterprise districts which report taxes/assessments on the accrual basis, and are on a fiscal year ending other than June 30. If Schedule H-2 is completed, then Schedule H-1 must also be completed.

SCHEDULE J

Who must file: Districts required to file an annual report with the District Securities Division, Office of the State Treasurer.

This schedule calls for more detail on selected balance sheet and operating items for the benefit of the Division.

Land Sales Contracts Receivable
Water and Electric Charges in Accounts Receivable
Advance Water Payments Due United States and State of California
Electric Revenues and Power Purchases
Improvement Districts with Long Term Debt, and Aggregate Debt Divided Among Bonds, Warrants and Other

Districts required to file this form should set up their accounts in such a way that the information can be extracted conveniently.

ORDER FORM

TO: State Controller
Div. of Local Govt. Fiscal Affairs
P. O. Box 1019
Sacramento, CA 95805

MAIL TO: _____

_____

_____

The following forms:

LGFA 80 Form No.	Description	Qty.	LGFA 80 Form No.	Description	Qty.
001	Information Page (Cover)		200-___ p. 3	Income Statement - Enterprise Activities	
100	Balance Sheet (Non-Enterprise)		300-U	Changes in Financial Position - Enterprise	
100-U	Balance Sheet (Enterprise)		400-F	Combined Statement of Cash Transactions	
200-1	General Purpose Transactions		Sch. A	Fixed Assets	
200-2	Long-term Indebtedness Transactions		Sch. B	G. O. Bond Debt	
200-3	Debt Service Transactions		Sch. C	Revenue Bond Debt	
200-W p. 1	Income Statement - Water		Sch. D	Special Assessment Act Bonds	
200-HP p. 1	Income Statement - Harbor & Port		Sch. E	Construction Debt U. S. & Calif.	
200-A p. 1	Income Statement - Airport		Sch. F	Time Warrant & Other Long-Term Debt	
200-T p. 1	Income Statement - Transit		Sch. G	Lease-Obligation	
200-E p. 1	Income Statement - Electric		Sch. H	Taxes and Assessments	
200-WD p. 1	Income Statement - Waste Disposal		Sch. H-1	Analysis of Taxes Receivable	
200-R p. 1	Income Statement - Redevelopment		Sch. H-2	Analysis of Taxes Levied	
200-___ p. 2	Income Statement - All Enterprise Activities		Sch. J	Supplemental Information	

INSTRUCTIONS FOR COMPLETING WATER UTILITY STATISTICS
URBAN WATER USE

SPECIAL DISTRICTS

1. Active Accounts:

Show the number of flat-rate and metered accounts in each classification of use. Separate by location inside, or outside of the city corporate limits. Do not include hydrants or fire protection connections. The number of accounts should be averages for the year.

2. Classification of Accounts:

Indicate whether the category of use is designated by the classification to which the water is being used, i.e., residential, commercial, industrial, etc.; or by the size of the meter used, i.e., 5/8", 1.0", 2.0", etc., or by some other method of designation. If by meter size, show the number of apartments served (3 units, or more) and the average number of dwelling units per structure. (Total number of apartment structures). This information is normally available at the local Planning Commission office and in the most recent Census of Housing. Other local offices having this information may include the City Clerk, Building Department, Mayor's office, City Administrator's office and the Fiscal office.

3. Population Served:

Base population estimates on most recent census data. (Unless city limits are the same as the water service area, individual census tracts constituting the water service area can be totaled. A "persons-per-connection factor, computed from the latest census year can be used for estimating present population served. Most cities of the State had census counts or estimates made within the past two years.

4. Table of Monthly Water Production and Deliveries:

Indicate measured quantities of water produced and introduced into the system for each month of the fiscal year. Do NOT include amounts of water sold to other water utilities. Show monthly deliveries (or sales) for each class of use whether revenue procucing or not. It is not necessary for flat-rate cities to try to estimate DELIVERIES for each class of use. Show only monthly production for flat-rate cities. If park irrigation is significant, use catogory "Other" to show this amount and do not show this quantity with "Public Authority".

CONVERSION TABLE

1 Acre Foot = 43,560 Cubic Feet
1 Acre Foot = 325,851 Gallons
1 Cubic Foot = 7.48052 Gallons

Please prepare to complete this supplementary schedule each year, in detail.
Cities of less than 10,000 population need only submit TOTALS.

INSTRUCTIONS FOR COMPLETING WATER UTILITY STATISTICS
CROP IRRIGATION WATER USE

1. Identification

Please fully complete this section including name of the official who may be contacted for additional information, or clarification of the data.

2. Water Year

Indicate the first month beginning the new irrigation season. This will also appear as the first month in Column 1, Table 3.

3. Type of Conveyance System

Indicate, in miles, the length of the various conveyance components in your system, including pipe, and various types of open trunk-line canals and smaller lateral distributing lines.

4. Irrigation Methods

The basic types of irrigation are shown on the questionnaire. Indicate the percentage of acreage in the service area, irrigated by each of the methods shown. If others, such as wild flooding are used, include a percent value for these other methods.

5. Table 1

This section seeks to determine all sources of water used in the District service area, reported in acre feet, (see CONVERSION TABLE below). Stream or Lake includes all surface supplies, whether diverted or pumped directly. Only the amount from each of the surface source(s) need to be reported. Wellwater, otherwise known as ground water is pumped (unless artesion) from subsurface supplies. Do not include water pumped or boosted from a surface source. Relift water is a source of captured drainage water from irrigated fields and reintroduced into the District supply system. Purchased water is a supply which is obtained by contract with a major wholesaling agency such as the U. S. Bureau of Reclamation, State of California, Kern County Water Agency, or others. Total District Supply should equal the quantity of water both introduced and reintroduced into the District distribution system. In addition to water developed or purchased and distributed by the District, individual growers within the District may separately develop or otherwise obtain their own supply. Please indicate your best estimate of this additional source of water obtained and used within your service area.

6. Table 2

Data relating to canal-side deliveries of water by crop are required in Table 2. Major State-grown crops are listed but the list may not necessarily have included important and extensively grown crops in your district. Please insert the names of your important crops where this may have occurred. Indicate the acreage of each crop and the amount of water applied to produce each of the crops. Totals of the 3 major crop categories should equal the totals of the individual crops listed below each heading.

Some land may have been double or multi-cropped, which implies that a single parcel or field was used during the season to produce 2 or more crops. In the space allowed for "Total Crop Acres Irrigated", show the acreage required for the production of each and all crops. Acres of double or multi-cropped land should be added twice or more depending upon the number of crops that were produced on those parcels. In the space provided for "Total Field Acres Irrigated", show only the actual acres of irrigated land, disregarding the number of times certain parcels may have been doubled, or multi-cropped. District-wide, the figure for "Crop Acres" should be larger than for "Field Acres". Water quantities sold and delivered outside of the District service area boundaries, possibly to other distributing agencies, should be shown in the space provided.

7. Table 3

12 spaces are provided for monthly entries of water qualities introduced into the distribution system and the total number of acres within the District service area that are irrigated with this water. Do not include changes in storage (acquisition or depletion) in this tabulation.

Conversion Table

1 Acre Foot = 43,560 Cubic Feet

1 Acre Foot = 325,851 Gallons

1 Cubic Foot = 7.48052 Gallons

Please prepare to complete this supplementary schedule each year, in detail. Districts serving less than 5000 acres need only submit totals.

WATER UTILITY STATISTICS

URBAN WATER USE

DISTRICT_____ FOR CALENDER YEAR 1977

SERVING CITY(IES) OF_____

1. CLASSIFICATION AND NUMBER OF ACTIVE ACCOUNTS:

	INSIDE CITY LIMITS		OUTSIDE CITY LIMITS	
	FLAT-RATE ACCOUNTS	METERED ACCOUNTS	FLAT-RATE ACCOUNTS	METERED ACCOUNTS
RESIDENTIAL				
COMMERCIAL				
INDUSTRIAL (MFG.) . .				
PUBLIC AUTHORITY . .				
IRRIGATION				
_____ . .				
OTHER (SPECIFY)				
TOTAL				

2. IS YOUR CLASSIFICATION OF ACCOUNTS BY TYPE OF USE (T), OR BY METER SIZE (MS)?_____. IF BY METER SIZE, PLEASE INDICATE (A) NUMBER OF APARTMENT STRUCTURES YOU SERVE_____

(B) AVERAGE NUMBER OF DWELLING UNITS, PER APARTMENT_____

3. ESTIMATED POPULATION SERVED: INSIDE CITY LIMITS . . . . . _____

OUTSIDE CITY LIMITS . . . . . _____

4. MONTHLY WATER PRODUCTION AND DELIVERIES: (IN MILLION GALLONS)

	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	12 MONTH TOTAL
PRODUCTION: . . .													
DELIVERIES TO:													
RESIDENTIAL													
COMMERCIAL. . . .													
INDUSTRIAL. . . .													
PUBLIC AUTHORITY .													
IRRIGATION (CITY). .													
OTHER _____ .													
TOTAL.													

5. NAME, TITLE AND PHONE NUMBER OF OFFICIAL RESPONSIBLE FOR DATA:_____

_____

WATER UTILITY STATISTICS
CROP IRRIGATION WATER USE

DEPARTMENT USE ONLY

BASIN_____

SUB UNIT_____

OTHER IDENTIFICATION_____

WATER DISTRICT_____

MAILING ADDRESS_____

_____

NAME, TITLE & PHONE NUMBER OF OFFICIAL RESPONSIBLE FOR DATA:

_____ (_____)_____

LOCATION OF SERVICE AREA (COUNTY-IES)_____

WATER YEAR STARTING_____ (Month)_____ 19____

TYPE OF CONVEYANCE SYSTEM

CLOSED MAIN LINE_____ MILES

CLOSED LATERAL LINE_____ MILES

LINED CANAL_____ MILES

LINED LATERAL DITCH_____ MILES

UNLINED CANAL_____ MILES

UNLINED LATERAL DITCH_____ MILES

IRRIGATION METHODS (Estimated Percent)

BASIN_____ FURROW_____ BORDER_____

SPRINKLER_____ DRIP_____ OTHER_____

TABLE 1

SOURCES OF DISTRICT SUPPLY

STREAM OR LAKE:

_____ ACRE FEET

_____ ACRE FEET

_____ ACRE FEET

WELLWATER:

_____ ACRE FEET

RELIFT:

_____ ACRE FEET

PURCHASED:

_____ ACRE FEET

FROM WHOM?:

_____

TOTAL DISTRICT SUPPLY: 1/

_____ ACRE FEET

ESTIMATED WELLWATER PUMPING OR SURFACE DIVERSION BY INDIVIDUALS WITHIN THE DISTRICT BOUNDARY

_____ ACRE FEET

TABLE 2

ANNUAL WATER DELIVERIES 2/ & IRRIGATED ACRES SERVED WITHIN THE DISTRICT

CROP	ACRES (100's)	ACRE FEET
TOTAL FIELD CROPS		
COTTON		
SUGAR BEETS		
RICE		
ALFALFA		
IRRIGATED PASTURE		
SMALL GRAINS & GRAIN HAY		
CORN (Grain & Grain Silage)		
MILO		
BEANS (Dry)		
SAFFLOWER		
ALL OTHERS		
TOTAL VEGETABLE CROPS		
TOMATOES		
MELONS (All)		
ALL OTHERS		
TOTAL FRUIT & NUT CROPS		
GRAPES		
OTHER DECIDUOUS FRUITS & NUTS		
CITRUS		
ALL OTHER SUBTROPICALS		
TOTAL		
TOTAL CROP ACRES IRRIGATED 3/		
TOTAL FIELD ACRES IRRIGATED		
WATER SOLD OUTSIDE THE DISTRICT		

TABLE 3

MONTHLY DISTRICT SYSTEM WATER SUPPLY & ACRES OF IRRIGATED CROPLAND

MONTH (Starting Water Year)	WATER INTO SYSTEM (Acre Feet)	ACRES IRRIGATED (100's)
TOTAL DISTRICT SUPPLY 1/		

1/ - "TOTAL DISTRICT SUPPLY" (TABLES 1 & 3) SHOULD BE IDENTICAL
2/ - TO FARM HEADGATE
3/ - INCLUDES ACREAGE OF EACH CROP PLANTED DURING THE SEASON

"TOTAL CROP ACRES IRRIGATED" MUST BE THE SAME, OR LARGER THAN "TOTAL FIELD ACRES IRRIGATED."

METHOD OF AREA SURVEY----MEASURED ☐ ESTIMATED ☐

WATER DETERMINATION------MEASURED ☐ ESTIMATED ☐

Please Return To: STATE CONTROLLER, DIV. L.G.F.A.
P.O. BOX 1019
SACRAMENTO, CA. 95805

KENNETH CORY

Controller of the State of California

SACRAMENTO, CALIFORNIA 95805

To: Official responsible for the preparation of the Annual Report of Financial Transactions of Special Districts

Enclosed are instructions and forms for your use in the preparation of the district's annual report to the State Controller. A report is required by law from each district which is legally in existence during the report year.

If there were no financial transactions during the year, the report should be completed by filling in all of the applicable items on Form 001 plus a notation that there was no financial activity.

If your district is engaged in more than one activity, you must file an operating statement for each activity. Further explanation and the list of activities is included in the instructions. Please round all financial amounts to the nearest dollar.

Government Code Section 53891 requires the completed report be furnished the State Controller within 90 days after the close of each fiscal year. We urge you to file the report sooner if possible.

Only one copy of the completed report, preferably the original, should be sent to us. The pre-gummed label attached should be placed in the space provided for it on Form 001. If you have questions concerning any part of the reporting process or if you need additional forms, please call us at (916) 445-5153.

Cordially,

KENNETH CORY, STATE CONTROLLER

By Earl L. Lucas

Earl L. Lucas, Chief
Div. of Local Government Fiscal Affairs

Enclosures