

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: Rural North Vacaville Water District

Fiscal Year: **2022**


ID Number: **12054840000**

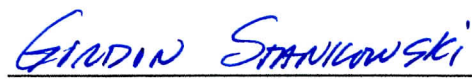
Certification:

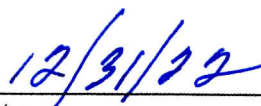
I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer


Signature


Title


Name (Please Print)


Date

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

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

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

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

The Financial Transactions Report was successfully submitted to the State Controller's Office on 12/22/2022 9:24:45 AM

Special District Name: Rural North Vacaville 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="Ken"/>	<input type="text"/>	<input type="text" value="Swenson"/>	<input type="text" value="Director"/>
Member 2	<input type="text" value="Patrick"/>	<input type="text"/>	<input type="text" value="Sweeney"/>	<input type="text" value="President"/>
Member 3	<input type="text" value="Elizabeth"/>	<input type="text"/>	<input type="text" value="Miles"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Robert"/>	<input type="text"/>	<input type="text" value="Whitehouse"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Steven"/>	<input type="text"/>	<input type="text" value="Strickland"/>	<input type="text" value="Vice President"/>
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="Gordon"/>	<input type="text"/>	<input type="text" value="Stankowski"/>	<input type="text" value="Manager"/>	<input type="text" value="gm@rnvwd.com"/>
Official 2	<input type="text" value="Nancy"/>	<input type="text"/>	<input type="text" value="Veerkamp"/>	<input type="text" value="Clerk"/>	<input type="text" value="admin@rnvwd.com"/>
Official 3	<input type="text" value="County"/>	<input type="text"/>	<input type="text" value="Counsel"/>	<input type="text" value="Attorney"/>	<input type="text" value="N/A"/>
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: Rural North Vacaville 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	795,550
R02.	Business	
R03.	Industrial	
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	
R19.	Total Operating Revenues	\$795,550
Operating Expenses		
Water Supply Expenses		
R20.	Water Supply	
R21.	Water Purchases	
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	
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	700,869
R34.	Depreciation and Amortization Expenses	469,157
R35.	Other Operating Expenses	
R36.	Total Operating Expenses	\$1,170,026
R37.	Operating Income (Loss)	\$-374,476
Nonoperating Revenues		
R38.	Investment Income	37,170
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	0
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	440,000
R59.	Total Nonoperating Revenues	\$477,170

Nonoperating Expenses

R60.	Interest Expense	3,097
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	Total Nonoperating Expenses	\$3,097
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$99,597

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	64,163
R73.7	Total Special and Extraordinary Items	\$64,163
R74.	Change in Net Position	\$163,760
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$7,184,962
R76.	Adjustment	
R77.	Reason for Adjustment	
R78.	Net Position (Deficit), End of Fiscal Year	\$7,348,722

Net Position (Deficit)

R79.	Net Investment in Capital Assets	4,852,803
R80.	Restricted	
R81.	Unrestricted	2,495,919
R82.	Total Net Position (Deficit)	\$7,348,722

Special District Name: Rural North Vacaville Water District
Special Districts' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

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

Fiscal Year: 2022

R01. Purpose of Debt (1 of 1) (Record Completed)	Construction Financing ▼
R02. Nature of Revenue Pledged	Water Revenue
R03. Debt Type	Loans ▼
R04. Fund Type	Enterprise ▼
SD05. Activity	Water Enterprise ▼
R06. Year of Issue	2021
R07. Beginning Maturity Year	2021
R08. Ending Maturity Year	2031
R09. Principal Authorized	1,200,000
R10. Principal Received to Date	600,000
R11. Principal Unspent	600,000
R12. Principal Outstanding, Beginning of Fiscal Year	
R13. Adjustment to Principal in Current Fiscal Year	
R14. Reason for Adjustment to Principal in Current Fiscal Year	
R15. Principal Received in Current Fiscal Year	600,000
R16. Principal Paid in Current Fiscal Year	0
R17. Principal Refinanced in Current Fiscal Year	
R18. Principal Outstanding, End of Fiscal Year	\$600,000
R19. Principal Outstanding, Current Portion	0
R20. Principal Outstanding, Noncurrent Portion	\$600,000
R21. Interest Paid in Current Fiscal Year	3,097
R22. Principal Delinquent, End of Fiscal Year	
R23. Interest Delinquent, End of Fiscal Year	
SD24. Principal Due but Not Presented (Time Warrants Only)	
SD25. Interest Due but Not Presented (Time Warrants Only)	

Special District Name: Rural North Vacaville Water District
Special Districts' Financial Transactions Report
Detail Summary of Other Long-Term Debt

Back to Form: Other Long-Term Debt

Fiscal Year: 2022

	Year of Issue	Principal Outstanding, Beginning of Fiscal Year	Principal Received in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Outstanding, End of Fiscal Year	Principal Outstanding, Current Portion	Principal Outstanding, Noncurrent Portion	Interest Paid in Current Fiscal Year
Enterprise								
Loans								
Construction Financing	2021	0	600,000	0	600,000	0	600,000	3,097
Total Enterprise Debt:		\$0	\$600,000	\$0	\$600,000	\$0	\$600,000	\$3,097

Special District Name: Rural North Vacaville 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			3,097
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$3,097
R06. Debt Service			3,097
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District Name: Rural North Vacaville 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	1,511,205	
R02. Restricted		
R03. Accounts Receivable (net)	91,221	
R04. Taxes Receivable		
R05. Interest Receivable (net)	14,872	
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items		
R10. Other Current Assets 1	979,352	
R11. Other Current Assets 2		
R12. Total Current Assets	\$2,596,650	\$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		
R17. Buildings and Improvements		
R18. Equipment	406,104	
R18.5 Infrastructure	12,826,854	
R18.6 Lease Assets (Lessee)		
R19. Other Intangible Assets – Amortizable		
R20. Construction in Progress	484,143	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-8,264,298	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$5,452,803	\$0
R27. Total Assets	\$8,049,453	\$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	\$8,049,453	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	77,492	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	23,239	
R38.	Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$100,731	\$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)	600,000	
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R54.5	Lease Liability		
R55.	Lease Obligations (Purchase Agreements)		
R56.	Net Pension Liability	0	
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$600,000	\$0
R61.	Total Liabilities	\$700,731	\$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
R65.	Total Liabilities and Deferred Inflows of Resources	\$700,731
R66.	Total Net Position (Deficit)	\$7,348,722
Net Position (Deficit)		
R67.	Net Investment in Capital Assets	4,852,803
R68.	Restricted	
R69.	Unrestricted	2,495,919
R70.	Total Net Position (Deficit)	\$7,348,722

Special District Name: Rural North Vacaville 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			795,550	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$795,550	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water			477,170	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	Total Non-Operating Revenues			\$477,170	
R36.5	Total Revenues	\$0	\$0	\$1,272,720	
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			1,170,026	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$1,170,026	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			3,097	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$3,097	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$1,173,123	

R73.	Transfer In	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R74.	Transfer Out	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R75.	Change in Fund Balance/Net Position	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$163,760"/>	<input type="text"/>
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$7,184,962"/>	<input type="text"/>
R77.	Adjustments	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$7,348,722"/>	<input type="text"/>
Assets					
R79.	Total Current Assets	<input type="text"/>	<input type="text"/>	<input type="text" value="2,596,650"/>	<input type="text"/>
R80.	Total Noncurrent Assets	<input type="text"/>	<input type="text"/>	<input type="text" value="5,452,803"/>	<input type="text"/>
R81.	Total Assets	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$8,049,453"/>	<input type="text"/>
Liabilities					
R82.	Total Current Liabilities	<input type="text"/>	<input type="text"/>	<input type="text" value="100,731"/>	<input type="text"/>
R83.	Total Noncurrent Liabilities	<input type="text"/>	<input type="text"/>	<input type="text" value="600,000"/>	<input type="text"/>
R84.	Total Liabilities	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$700,731"/>	<input type="text"/>
R85.	Total Fund Balance/Net Position (Deficit)	<input type="text" value="\$0"/>	<input type="text" value="\$0"/>	<input type="text" value="\$7,348,722"/>	<input type="text"/>

Special District of Rural North Vacaville Water District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
WaterEnterpriseFund	(R01)Residential	This is due to the increase in receipts from customers.
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	These are the sale of water rights.
WaterEnterpriseFund	(R60)InterestExpense	The decrease in interest expense is due primarily to the payoff of debt in the previous year.
WaterEnterpriseFund	(R73.6)ExtraordinaryItem	This is primarily due to insurance reimbursements.
WaterEnterpriseFund	(SD43)PropertyAssessments	A large debt was paid off and therefore the special assessment to repay the debt was no longer needed.
OtherLongTermDebt	(R16)PrincipalPaidinCurrentFiscalYear	(1_Construction Financing) Interest only until third year of loan.
OtherLongTermDebt	(R19)PrincipalOutstandingCurrentPortion	(1_Construction Financing) Interest only until third year of loan.
ProprietaryFunds	(R01)Entpr-Unrestricted	Sale of water rights and net proceeds from new loan.
ProprietaryFunds	(R10)Entpr-OtherCurrentAssets1	Receivables from water rights sold.
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	The new loan proceeds of \$600,000 accounts for this variance.
ProprietaryFunds	(R18)Entpr-Equipment	Purchase of standby generator.
ProprietaryFunds	(R20)Entpr-ConstructioninProgress	This is a project to remove arsenic from the water supply.
ProprietaryFunds	(R56)Entpr-NetPensionLiability	The district has no net pension liability.

Total Footnote: 13