

**Special Districts  
Financial Transactions Report  
Instructions**



**California State Controller's Office  
Division of Accounting and Reporting  
Special Districts Reporting Section**

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# **Special Districts Financial Transactions Report Instructions**

## **Introduction**

The purpose of the Special Districts Financial Transactions Report is to provide financial data to the State Legislature and other interested parties about California special districts and their activities in as uniform and comparable a form as possible.

Pursuant to Government Code section 12463.1, the State Controller's Office (SCO) has developed the Special Districts Financial Transactions Report to collect information to be published annually in the Special Districts Annual Report. Government Code section 53891 requires special districts to furnish this financial transactions report.

# Special Districts Financial Transactions Report Instructions

## General Instructions

### Filing Instructions

General reporting instructions, electronic report format instructions, paper reporting forms, and the applicable California laws relating to the requirements to prepare the Special Districts Financial Transactions Report, are available on the SCO's website at [www.sco.ca.gov](http://www.sco.ca.gov).

### Who Must File

Under Government Code section 12463, all districts, other than school districts, are required to annually furnish reports of financial transactions to the SCO in SCO's prescribed time, form, and manner.

Even if a district has no financial transactions during the year, the district must still file the Cover Page Form and the General Information Form of the Special Districts Financial Transactions Report, stating "No Activity" on the Cover Page Form.

The following public agencies are deemed districts for reporting purposes:

1. A special district as defined in Section 95 of the Revenue and Taxation Code.
2. A commission provided for by a joint powers agreement pursuant to Government Code section 6500 et seq.
3. A nonprofit corporation, defined as:
  - a. Formed in accordance with the provision 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 purposes of purchasing land as a site for, or purchasing or 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 agency.

### What to File

The following prescribed reports and audits must be submitted by the deadline:

- Special Districts Financial Transactions Report (including signed Cover Page Form)
- U. S. Bureau of the Census Supplement to the Annual Report of Special Districts
- Independent Financial Audit
  - Government Code section 26909 requires that an audit be completed within 12 months of the close of the fiscal year and submitted to the SCO. Refer to Government Code section 26909 for specific details.

## Special Districts Financial Transactions Report Instructions

### Filing Instructions – (Continued)

#### When to File

Government Code section 53891(a) requires completed reports to be submitted to the California SCO within seven months after the close of the county's fiscal year. The reports shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

Districts in the process of changing their fiscal year should contact the SCO's Division of Accounting and Reporting for instructions on how to prepare the Special Districts Financial Transactions Report for the period affected.

#### How to File

All reports must be filed by the respective deadline via one of the following methods: Internet File Transfer Protocol process, U.S. Mail, or Express Mail.

#### File Transfer Protocol

The electronic report can be filed via your agency's File Transfer Protocol or by using your web browser. Please refer to the Automated Report Guidelines available on both the compact disc mailed and on the SCO's website at:

[www.sco.ca.gov/ard\\_locinstr\\_districts\\_forms.html](http://www.sco.ca.gov/ard_locinstr_districts_forms.html)

Please remember that the signed Cover Page Form and the U.S. Bureau of the Census Survey must be mailed to the SCO to complete filing requirements.

#### U.S. Mail

State Controller's Office  
Division of Accounting and Reporting Special Districts Reporting Unit  
P.O. Box 942850 Sacramento, CA 94250- 5875

#### Express Mail

State Controller's Office  
Division of Accounting and Reporting Special Districts Reporting Unit  
3301 C Street, Suite 700  
Sacramento, CA 95816

## Special Districts Financial Transactions Report Instructions

### Filing Instructions – (Continued)

#### Penalties for Falsification of a Report or Failure to Report

An officer of a local agency who knowingly files a false report, or who refuses to submit a report, is guilty of a misdemeanor. Persons convicted of a misdemeanor face a maximum fine of \$1,000, or a sentence of 6 months in the county jail, or both.

In addition, an officer of a local agency who refuses to submit a report, after written notice by the SCO to do so, is subject to prosecution by the Attorney General's Office and subsequent forfeiture of:

- One thousand dollars (\$1,000) in the case of a local agency with total revenue, in the prior year, of less than one hundred thousand dollars (\$100,000), as reported in the annual financial reports.
- Two thousand five hundred dollars (\$2,500) in the case of a local agency with total revenue, in the prior year, of at least one hundred thousand dollars (\$100,000) but less than two hundred fifty thousand dollars (\$250,000), as reported in the Controller's annual financial reports.
- Five thousand dollars (\$5,000) in the case of a local agency with total revenue, in the prior year, of at least two hundred fifty thousand dollars (\$250,000), as reported in the Controller's annual financial report.

Upon request of the SCO, the Attorney General shall prosecute an action for the forfeiture in the name of the people of the State of California. (Refer to Government Code sections 53894, 53895, and 53896 and Penal Code section 19.)

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

# Special Districts Financial Transactions Report Instructions

## Reporting Instructions

### Electronic Report Format

An alert letter will be mailed to each special district containing instructions for preparing the Special Districts Financial Transactions Report. The automated reporting instructions provide a step-by-step guide on using the electronic reporting forms and the electronic filing of the completed report. A file containing your reported data will be generated once you complete your electronic report. This file can be submitted to the California State Controller's Office via the Internet. If you do not have access to the Internet to file electronically using the File Transfer Protocol, the completed electronic report can be copied to a CD and mailed to the California State Controller's Office at the address above.

### Paper Reports

Reporting forms and instructions can be printed from the electronic format report available via the Internet at:

[www.sco.ca.gov/ard\\_locinstr\\_districts\\_forms.html](http://www.sco.ca.gov/ard_locinstr_districts_forms.html)

If you do not have access to the Internet, you can call (916) 327-1017 to request that the forms and instructions be mailed to you.

### Report Preparation Assistance

The answers to commonly asked questions can be found in these instructions. If an agency needs additional assistance, please contact the appropriate office as follows:

Questions on the Special Districts Financial Transactions Report should be directed to the SCO's special district reporting staff. They can be reached at SDSupport@sco.ca.gov, (916) 327-1017, or for the hearing impaired TDD only, at (916) 323-4991.

Questions about the Special District audit requirements should be directed to the State Controller's Office, Division of Audits at (916) 324-8907.

## Special Districts Financial Transactions Report Instructions

### Reporting Instructions – (Continued)

#### Reporting Format Requirements

##### Report Whole Amounts

Eliminate the cents for amounts by rounding to the nearest dollar.

##### Unused Forms

If preparing a paper report, please file only the forms used to complete your report.

##### Bracketed Amounts

If preparing a paper report, use parentheses [i.e., “( )”] to indicate a reduction or a negative amount on a line item.

##### Required Versus Optional Forms

All required forms must be completed. Those forms referred to as “optional” must be completed, if applicable to the agency’s activities in order to prepare a complete report for the agency. The reporting forms are organized in the order in which they should be completed.

##### Non-Enterprise Activities

Districts engaged in non-enterprise activities must complete a Revenues, Expenditures, Sources and Uses Form for each non-enterprise activity. The district should also complete a Consolidated Fund Equities and Transfers Form, and Consolidated Balance Sheet Forms, and Appropriations Limit Form that reflect all activities.

##### Enterprise Activities

Districts engaged in enterprise activities must complete a Revenues, Expenses, and Changes in Fund Balance Form for each enterprise activity. The district should also complete a Consolidated Fund Equities and Transfers Form, and Consolidated Balance Sheet Forms, and Appropriations Limit Form that report all activities.

## **Special Districts Financial Transactions Report Instructions**

### **Form Instructions**

#### **Cover Page Form**

This form allows the fiscal officer responsible for the report to signify that he or she has reviewed the agency's report and is submitting the report on behalf of the agency. The Cover Page Form must be submitted in paper form to the State Controller's Office to complete filing requirements for this report.

#### **Electronic Reports**

The Cover Page Form can only be generated by the electronic report after all items entered on the report are validated by the electronic reporting program. The signed cover page must be submitted in paper form to complete filing requirements for the report.

#### **Paper Reports**

If preparing a paper report, please provide the agency's name and complete all the information requested. The signed cover page must be submitted in paper form to complete filing requirements for the report.

## **Special Districts Financial Transactions Report Instructions**

### **General Information Form**

The purpose of this form is to report pertinent, non-financial data about the agency's officials, members of the governing body, and the preparer of the report. Provide all information requested. It is important to include data relating to who prepared the report and his or her contact information, in the event that SCO staff has questions while reviewing the report.

To help expedite review of the reports, please be sure that all items are entered accurately. Your attention to the following details is appreciated.

#### **Members of the Governing Body**

Report the information requested to identify the chairperson and members of the governing body of the special district. A minimum of five members' names are required to be reported.

#### **Other Officials**

Report the information requested to identify other officials such as the fiscal officer, secretary, manager, or attorney for the agency.

#### **Mailing Address**

Report the primary address where mail is received by the agency. Use two lines for the address, if necessary.

#### **Report Prepared By**

Report the full name, address, and phone number for the person who prepared the report submitted. This person will be the primary contact if the SCO staff has questions while reviewing the report.

#### **Independent Auditor**

Report the full name, address, and phone number for the person responsible for the agency's independent audit report. This person will be a secondary contact if the SCO staff has questions while reviewing the audit report.

## **Special Districts Financial Transactions Report Instructions**

### **Comments Form**

The purpose of this form is to report any general comments the reporting agency has on items reported, suggestions for improving the report, or other comments that the reporting agency would like to communicate to the SCO staff.

## **Special Districts Financial Transactions Report Instructions**

### **Non-Enterprise**

#### **Non-Enterprise Activities**

The Revenues, Expenditures, Sources and Uses Form, Consolidated Fund Equities and Transfers Form, and Consolidated Balance Sheet Form must be filed by all active non- enterprise districts. If the district received property taxes or has outstanding long-term debt, the Appropriation Limit Form and appropriate long-term debt forms must also be filed.

The following types of district activities should be reported as non-enterprise activities:

Air Pollution Control  
Ambulance Service  
Animal Control  
Broadband Services  
Cemetery  
Drainage and Drainage Maintenance  
Financing and Constructing Facilities  
Fire Protection  
Flood Control and Water Conservation  
Governmental Services  
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  
Self Insurance  
Snow Removal  
Streets and Roads – Construction and Maintenance  
Television Translator Station Facility  
Underground Electric and Communication Facilities  
Weed Abatement

## **Special Districts Financial Transactions Report Instructions**

### **Non-Enterprise Activities – (Continued)**

#### **Accounting System**

The reporting forms used to account for non-enterprise activities are based on the 9000 Uniform System of Accounts for Other Districts, as prescribed by the SCO. Pursuant to Government Code section 53891, the provisions of this accounting system are prescribed for all districts engaged in activities other than recognized enterprise activities. This uniform accounting system is intended for use by all governmental fund types, in accordance with California Code of Regulations 1113.1.

The modified accrual basis of accounting is recommended for non-enterprise activities.

#### **Funds and Account Groups Used**

##### **General Fund**

To account for all financial resources except those required to be accounted for in another fund.

##### **Special Revenue Fund**

To account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes.

##### **Debt Service Fund**

To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

##### **Capital Projects Fund**

To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

##### **General Fixed Assets Account Group**

A self-balancing group of accounts set up to account for the general fixed assets of the non-enterprise activities.

##### **General Long-Term Debt Account Group**

A self-balancing group of accounts set up to account for the unmatured general long-term debt of the non-enterprise activities.

## Special Districts Financial Transactions Report Instructions

### Non-Enterprise Activity - Revenues, Expenditures, Sources and Uses Form

This purpose of this form is to report the revenues and expenditures relevant to the General Fund, Special Revenues Fund, Debt Service Fund, and Capital Projects Funds of the non- enterprise activity of the special district. It must be filed by all special districts engaged in non- enterprise activities.

#### Specific Instructions

If preparing an electronic report, select the type of non-enterprise activity for which this report is being prepared. If preparing a paper report, select the appropriate non-enterprise activity from the list on page 13 and write on the “Non-Enterprise Activity” line.

#### Revenues

##### Taxes and

##### Assessments:

#### Current Secured and Unsecured (1%)

Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll. Do not include Homeowner’s Property Tax Relief; instead report that amount in State: Homeowner’s Property Tax Relief reporting category.

#### Voter-Approved Taxes

Report the ad valorem property taxes received levied in excess of the 1% tax rate.

#### Property Assessments

Report the assessments made against properties in the district on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.

#### Special Assessments (Mello/Roos, Mark/Roos)

Report assessments made for the payoff of bonds related to the Mello-Roos and Mark- Roos Bond Acts.

#### Prior Year Taxes and Assessments

Report prior year taxes, assessments, and penalties including the supplemental roll.

#### Penalties and Costs on Delinquent Taxes and Assessments

Report revenue received as a result of penalties and costs charged against property owners for delinquent taxes and assessments.

#### Licenses, Permits and Franchises

Report revenues from licenses, permits and franchises.

#### Fines, Forfeits and Penalties

Report revenues from court fines and forfeitures on performance bonds, deposits, etc.

## Special Districts Financial Transactions Report Instructions

### Non-Enterprise Activity - Revenues, Expenditures, Sources and Uses Form – (Continued)

**Revenue From Use  
of Money and  
Property:**

**Interest Income** Report interest earned on bank deposits and investments. Include adjustments for purchases and sale of investments. If Total Interest is a loss, report the loss as a negative number and include a footnote.

**Rents, Concessions  
and Royalties** Report revenues from the use of land, buildings, or equipment and the use of property rights belonging to the district.

**Federal:**

**Aid For  
Construction** Report Federal aid for the construction of facilities.

**Other Federal** Report all other aid from the Federal Government other than aid for construction.

**State:**

**Aid for  
Construction** Report state aid for the construction of facilities.

**State Water Project** Report State Water Project grants.

**Homeowner's  
Property Tax Relief** Report the amount received to compensate the district for revenues lost because of the state Homeowner's Property Tax Exemption.

**Timber Yield** Report the amount of tax revenue received for the State from tax levied on harvested timber.

**Other State** Report all other revenues received from the State for any purpose not included elsewhere such as tax-defaulted land rentals, and State in-lieu tax.

**Other  
Governmental  
Agencies:**

**Redevelopment  
Pass- Through** Report amounts received from redevelopment agencies under agreement with the district.

**Other** Report amounts received from other governmental agencies.

## Special Districts Financial Transactions Report Instructions

### Non-Enterprise Activity - Revenues, Expenditures, Sources and Uses Form – (Continued)

<b>Charges for Current Services</b>	Report all other fees, reimbursements and charges. Include contract for services with other governmental entities, personnel, agricultural, legal, planning and engineering, law enforcement, road and street, library services and service type fees.
<b>Contributions From Property Owners</b>	Report contributions of structures and improvements from the special assessment district, 1911 and 1915 Act Bonds. Cash contribution of bond proceeds should also be reported on this line.
<b>Self-Insurance Only:</b>	
<b>Member Contributions</b>	Report the amount of revenues contributed from members of the self insurance group.
<b>Claim Adjustments</b>	Report the amount of claim adjustments.
<b>Other Revenues</b>	Report revenues for which a specific reporting category is not otherwise provided.
<b>Total Revenues</b>	The electronic report will calculate Total Revenues. If preparing a paper report, sum all amounts entered as revenues.
<b>Expenditures:</b>	
<b>Salaries and Wages</b>	Report salary expenditures for elected officials, permanent and temporary employees, overtime, premium pay, vacation, and sick leave pay.
<b>Employee Benefits</b>	Report the district's share of the expenses of employee retirement programs and employee group insurance programs. Worker's compensation premiums paid by the district.
<b>State Water Project</b>	Report State Water Project grants.
<b>Services and Supplies</b>	Report services and supplies expenditures incurred, including contractual services.
<b>Self Insurance Only - Claims Paid</b>	Report the amount of claims paid.
<b>Contributions to Outside Agencies</b>	Report contributions to other governmental agencies and non-profit organization engaged in activities identical or supplementary to those of the agency. (True contribution, with nothing received in return.) Do not include contractual services.

## Special Districts Financial Transactions Report Instructions

### Non-Enterprise Activity - Revenues, Expenditures, Sources and Uses Form – (Continued)

#### Debt Service:

**Retirement of Long-Term Debt** Report redemption of matured payments of principal on long-term debt. This activity must also be reflected on the Long-Term Debt Schedule.

**Interest on Long-Term Debt** Report interest payments on long-term debt.

**Interest on Short-Term Notes and Warrants** Report interest payments on notes and warrants due within one year.

**Fixed Assets** Report expenditures for the acquisition of land, structures and improvements and equipment.

**Other Expenditures** Report expenditures for which a specific reporting category is not provided.

**Total Expenditures** The electronic report will calculate Total Expenditures. If preparing a paper report, sum all amounts entered for expenditure reporting categories.

**Excess (Deficiency) Revenues Over (Under) Expenditures** The electronic report will calculate this amount. If preparing a paper report, enter Total Revenues minus Total Expenditures.

#### Financing Sources and Uses:

**Proceeds of Long-Term Debt** Report the proceeds from all long-term debt. Include portions of proceeds that are reserved in this fund. This activity should also be reflected on the Long-Term Debt Schedule.

**Proceeds of Refunding Debt** Report the proceeds from the sale of refunding debt that is used to defease existing debt. This activity should also be reflected on the Long-Term Debt Schedule.

**Payments to Refunded Debt Escrow Agent** Report the payments to an escrow agent from advance refunding debt proceeds that are to be placed in an irrevocable trust.

## Special Districts Financial Transactions Report Instructions

### Non-Enterprise Activity - Revenues, Expenditures, Sources and Uses Form – (Continued)

<b>Inception of Lease Purchase Agreements</b>	Report the offsetting entry to the capital outlay expenditures made at the inception of the lease
<b>Other Financing Sources</b>	Report other financing sources other than proceeds of debt issued and operating transfers in. If preparing an electronic report, provide an explanation or description in a footnote field. If preparing a paper report, provide an explanation or description on the Comments Form.
<b>Other Financing Uses</b>	Report other financing uses other than payments on debt and operating transfers out. If preparing an electronic report, provide an explanation or description in a footnote field. If preparing a paper report, provide an explanation or description on the Comments Form.
<b>Operating Transfers In (Intra-District)</b>	Report all interfund transfers in.
<b>Operating Transfers Out (Intra-District)</b>	Report all interfund transfers out.
<b>Total Other Financing Sources (Uses)</b>	The electronic report will calculate this amount. If preparing a paper report, enter the sum of all amounts reported in the Other Financing Sources (Uses) category.
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	The electronic report will calculate this amount. If preparing a paper report, enter the sum of Revenues/Sources Over (Under) Expenditures/Uses and Total Other Financing Sources (Uses).
<b>Fund Equity, Beginning of Period</b>	Report the amount reported as Fund Equity, End of Period, in the agency's prior year's report. If preparing an electronic report, this field is already populated.
<b>Prior Period Adjustments</b>	Report any adjustments to prior years account balances.
<b>Residual Equity Transfers</b>	Report nonrecurring or non-routine transfers of equity to other agencies. For example, transfers of residual balances of a dissolved district which was assumed by a new city.
<b>Other</b>	Report adjustments that are not prior period adjustment or residual equity transfers. If preparing an electronic report, explain this entry in a footnote. If preparing a paper report, explain entry on the Comments Form.

## Special Districts Financial Transactions Report Instructions

### Non-Enterprise Activity - Revenues, Expenditures, Sources and Uses Form – (Continued)

**Fund Equity, End of Period** The electronic report will calculate Fund Equity End of Period. If preparing a paper report, enter the sum of Revenues/Sources Over (Under) Expenditures/Uses, Fund Equity Beginning of Period, Prior Period Adjustments, Residual Equity Transfers, and Other.

## **Special Districts Financial Transactions Report Instructions**

### **Enterprise**

#### **Enterprise Activities**

The following information and instructions are to be used by special districts engaged in enterprise activities. Enterprise activities include Airport, Electric, Harbor and Port, Hospital, Waste Disposal, and Water.

All waste disposal districts are now classified as enterprise activities. There is no longer an option to report as either a non-enterprise activity or enterprise activity.

All special districts must complete the applicable enterprise Revenues, Expenses, and Changes in Equity Form for their district. The Consolidation of Fund Equities and Transfers Form, and the Consolidated Balance Sheet Forms must be filed by all districts. If the district received property taxes or has outstanding long-term debt, the Appropriation Limit Form and appropriate long-term debt forms must also be filed.

#### **Accounting System**

The reporting forms used to account for enterprise activities are based on the uniform system of accounts as prescribed by the SCO pursuant to Government Code section 53891.

#### **Accounting Basis**

The accrual basis of accounting is recommended for all enterprise activities.

## Special Districts Financial Transactions Report Instructions

### Airport Enterprise - Revenues, Expenses, and Changes in Fund Equity Form

The purpose of this form is to report the operating and non-operating revenues and expenses of the airport activity of the special district. All special districts engaged in airport enterprise activity must complete this form.

#### Specific Instructions

##### Operating Revenues:

<b>Landing Fees</b>	Report revenue from landing fees.
<b>Aircraft Storage Fees</b>	Report revenue from aircraft storage fees.
<b>Fuel Flowage Fees</b>	Report revenue from fuel flowage fees.
<b>Concessions</b>	Report the agency's share of revenue from insurance counter, auto rental, vending machine commissions, public telephone, contracted restaurant and bar operations.
<b>Rents and Leases</b>	Report revenue from charges for use of property.
<b>Sales and Services</b>	Report the proceeds from the sale of items purchased and held for resale. Include service fees not included elsewhere.
<b>Other Operating Revenue</b>	Report the operating revenues for which a specific reporting category has not been otherwise provided.
<b>Total Operating Revenues</b>	The electronic report will calculate Total Operating Revenues. If preparing a paper report, enter the sum of all amounts reported in the Operating Revenues category.

##### Operating Expenses:

**Administration** Report the cost concerned with the administration and general overhead of the agency such as director's fees, clerical salaries and expense, legal accounting and auditing fees, travel, communications, dues, subscriptions, and utilities.

##### Maintenance and Operation:

**Landing Areas** Report the costs associated with ground areas assigned to landing, take-off, and taxing operations. Include navigational aids, utility systems, and facilities.

## Special Districts Financial Transactions Report Instructions

### Airport Enterprise - Revenues, Expenses, and Changes in Fund Equity Form – (Continued)

<b>Terminal Buildings and Areas</b>	Report costs associated with buildings with tenants who provided terminal-type services such as a bar, restaurant, and auto parking. Include improvements to land, landscaping, paving, and building fixtures.
<b>Other Buildings and Areas</b>	Report costs associated with buildings and areas for which a specific reporting category has not been otherwise provided. Include T-hangers, aircraft storage, and ground rentals.
<b>General Shop and Equipment</b>	Report the labor, supplies, and expenses of maintaining and repairing facilities.
<b>Cost of Sales and Services</b>	Report the cost of items and supplies for resale.
<b>Depreciation and Amortization</b>	Report the periodic depreciation and amortization charges and property, plant, and equipment.
<b>Other Operating Expenses</b>	Report the operating expenses for which a specific reporting category has not been otherwise provided.
<b>Total Operating Expenses</b>	The electronic report will calculate Total Operating Expenses. If preparing a paper report, enter the sum of all amounts reported in the Operating Expenses category.
<b>Operating Income (Loss)</b>	The electronic report will calculate Operating Income (Loss). If preparing a paper report, enter Total Operating Revenues minus Total Operating Expenses.
<b>Non-Operating Revenues:</b>	
<b>Interest Income</b>	Report interest earned on special deposits, loans, notes, advances, securities, and all other interest bearing assets. Include gains and losses on sale of investments, earnings on bonds or other borrowed monies prior to construction, unless otherwise provided by law. If Total Interest is a loss, report the loss as a negative number and include a footnote.
<b>Rents, Leases, and Franchises</b>	Report rents for the use by others of land, buildings, structures, or other property. Include revenue from persons, firms, and corporations for the privilege of conducting a business within the agency.

## Special Districts Financial Transactions Report Instructions

### Airport Enterprise - Revenues, Expenses, and Changes in Fund Equity Form – (Continued)

#### **Taxes and Assessments:**

**Current Secured and Unsecured (1%)** Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll. Do not include Homeowner's Property Tax Relief; instead report that amount in State: Homeowner's Property Tax Relief reporting category.

**Voter-Approved Taxes** Report the ad valorem property taxes received levied in excess of the 1% tax rate.

**Property Assessments** Report assessments made against properties in the district on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.

**Special Assessments** Report assessments made for the payoff of bonds related to the Mello-Roos and Mark-Roos bond acts.

**Prior Year Taxes and Assessments** Report prior year taxes, assessments, and penalties including the supplemental tax roll.

**Penalties and Cost on Delinquent Taxes and Assessments** Report revenue received as a result of penalties and costs charged against property owners of delinquent taxes and assessments.

#### **Federal:**

**Aid for Construction** Report Federal aid for the construction of facilities.

**Other Federal** Report all other aid from the federal government other than aid for construction.

#### **State:**

**Aid for Construction** Report state aid for the construction of facilities.

**State Water Project** Report State Water Project grants.

**Homeowner's Property Tax Relief** Report the amount received from the State to compensate the district for revenues lost because of the Homeowner's Property Tax Exemption.

## Special Districts Financial Transactions Report Instructions

### Airport Enterprise - Revenues, Expenses, and Changes in Fund Equity Form – (Continued)

<b>Timber Yield</b>	Report the amount of revenue received from the State for taxes levied on harvested timber.
<b>State Other and In-Lieu Taxes</b>	Report all the other revenue received from the State for any purpose not included elsewhere such as tax defaulted rentals and State in-lieu taxes.
<b>Other Governmental Agencies:</b>	
<b>Redevelopment Pass-Through</b>	Report amounts received from redevelopment agencies under agreement with the district.
<b>Other</b>	Report amounts received from other governmental agencies.
<b>Other Non-Operating Revenues</b>	Report non-operating revenues for which a specific reporting category has not been otherwise provided. Include gain on disposal of fixed assets.
<b>Total Non-Operating Revenues</b>	The electronic report will calculate Total Non-Operating Revenues. If preparing a paper report, enter the sum of all amounts reported in the Non-Operating Revenues category.
<b>Non-Operating Expenses:</b>	
<b>Interest on Long-Term Debt</b>	Report interest payments on long-term debt.
<b>Other Interest</b>	Report all interest charges not provided for elsewhere, including interest on claims and judgments, customers' deposits, notes payable on demand or maturing in one year or less, open accounts, and tax assessments past due.
<b>Other Non-Operating Expenses</b>	Report non-operating expenses for which a specific reporting category has not been otherwise provided.
<b>Total Non-Operating Expenses</b>	The electronic report will calculate Total Non-Operating Expenses. If preparing a paper report, enter the sum of all amounts reported in the Non-Operating Expenses category.

## Special Districts Financial Transactions Report Instructions

### Airport Enterprise - Revenues, Expenses, and Changes in Fund Equity Form – (Continued)

<b>Non-Operating Income (Loss)</b>	The electronic report will calculate Non-Operating Income (Loss). If preparing a paper report, enter Total Non-Operating Revenues minus Total Non-Operating Expenses.
<b>Income (Loss) Before Operating Transfers</b>	The electronic report will calculate Income (Loss) Before Operating Transfers. If preparing a paper report, enter sum of Operating Income (Loss) and Non-Operating Income (Loss).
<b>Operating Transfers In (Intra-District)</b>	Report all interfund transfers (i.e., legally authorized expenditures from a fund receiving revenue to the fund through which the resources are to be expended). Examples are transfers to and between enterprise funds and transfers from governmental funds.
<b>Operating Transfers Out (Intra-District)</b>	Report all interfund transfers e.g., legally authorized transfers to a fund through which resources are to be expended. Examples are transfers between enterprise funds and transfers to governmental funds.
<b>Net Income (Loss)</b>	The electronic report will calculate Net Income (Loss). If preparing a paper report, enter the sum of Income (Loss) Before Operating Transfers and Operating Transfers In minus Operating Transfers Out.
<b>Fund Equity, Beginning of Period</b>	The electronic report will carry forward the amount reported as Fund Equity, End of Period from the agency's prior year report. If preparing a paper report, enter the amount reported as Fund Equity, End of Period from the agency's prior year report.
<b>Contributed Capital:</b>	
<b>Federal</b>	Report the amounts received, in the form of grants, donations, or other paid-in capital from Federal sources.
<b>State</b>	Report the amounts received, in the form of grants, donations, or other paid-in capital from State sources.
<b>Other Governmental Agencies</b>	Report the amounts received, in the form of grants, donations, or other paid-in capital from other governmental agency sources, such as the county and city governments.
<b>Non-Governmental Agencies</b>	Report the amounts received of paid-in capital from non-governmental sources.
<b>Prior Period Adjustment</b>	Report adjustments to prior years account balances.

## Special Districts Financial Transactions Report Instructions

### Airport Enterprise - Revenues, Expenses, and Changes in Fund Equity Form – (Continued)

<b>Residual Equity Transfers</b>	Report nonrecurring or non-routine transfers of equity to other agencies. For example, transfers of residual balances of a dissolved district, whose activities are assumed by a new city.
<b>Other</b>	Report equity adjustments that are not prior period adjustments or residual equity transfers. If preparing an electronic report, explain this entry in a footnote. If preparing a paper report, explain this entry on the Comments Form.
<b>Fund Equity, End of Period</b>	The electronic report will calculate Fund Equity, End of Period. If preparing a paper report, enter the sum of Net Income (Loss), all amounts reported as Contributed Capital, Prior Period Adjustments, Residual Equity Transfers, and Other.

## Special Districts Financial Transactions Report Instructions

### Electric Enterprise - Revenues, Expenses, and Changes in Fund Equity Form

The purpose of this form is to report the operating and non-operating revenues and expenses of the electric activity of a special district. All special districts engaged in electric enterprise activity must complete this form.

#### Specific Instructions

##### **Operating Revenues:**

##### **Sales of Electric Energy:**

<b>Residential</b>	Report revenue from sales of electricity supplied for residential purposes.
<b>Business and Industrial</b>	Report revenue from sales of electricity supplied for business and industrial purposes.
<b>Rural</b>	Report revenue from sales of electricity supplied to rural or farm customers and billed under distinct rural or farm rates.
<b>Sales to Public Authorities</b>	Report revenue from sales of electricity supplied to municipalities or divisions of federal or state governments under special contracts or agreements.
<b>Sale for Resale</b>	Report revenue from sales of electricity supplied to other utilities for resale purposes.
<b>Interdepartmental</b>	Report revenue from sales of electricity supplied to other departments of the utility.
<b>Other Sales</b>	Report revenue from sales of electricity for which an account has not otherwise been provided.
<b>Other Electric Revenues:</b>	
<b>Servicing of Customer Installations</b>	Report revenues for maintaining customer's appliances, wiring, piping, or other installations on the customers' premises.
<b>Service Type Assessments</b>	Report the service-type assessments other than standby and availability charges which are used for operating purposes and are levied against properties in the district on a per unit, acre, parcel, etc. basis.

## Special Districts Financial Transactions Report Instructions

### Electric Enterprise - Revenues, Expenses, and Changes in Fund Equity Form – (Continued)

<b>Other</b>	Report revenue from charges for changing, connecting and disconnecting service and other service charges not reported in “Servicing of Customer Installations.”
<b>Total Operating Revenues</b>	The electronic report will calculate Total Operating Revenues. If preparing a paper report, enter the sum of all amounts reported in the Operating Revenues category.
<b>Operating Expenses Production:</b>	
<b>Power Generation</b>	Report the costs of labor and materials used and expenses incurred in the generation of power, e.g. steam power, nuclear power, hydraulic power, and other power.
<b>Purchased Power</b>	Report the cost of electricity purchased for resale. Also include net settlements for exchange of electricity or power, such as economy energy, off peak energy for on-peak energy, spinning reserve capacity, etc.
<b>Other Production Expenses</b>	Report any production expenses which are not specifically provided for in other production expense accounts.
<b>Other Operating Expenses:</b>	
<b>Transmission</b>	Report the cost of labor and materials used and expenses incurred in the general supervision and operation of transmission systems, and maintenance costs of structures and improvements of the transmission plant.
<b>Distribution</b>	Report the cost of labor and materials used and expenses incurred in the general supervision and operation of distribution systems, and maintenance costs of structures and improvements of the distribution plant.
<b>Customer Accounts</b>	Report the cost of labor and materials used and expenses incurred for reading customer meters and processing customer applications, contracts, orders and credit investigations. Include charges for potential or actual losses on uncollectible accounts.
<b>Administration and General</b>	Report the salaries of officers and other employees not reported in “Other Production Expenses” through “Customer Accounts”. Office supplies, rents and leases, franchise fees, property insurance, maintenance of general plant, and all other expenses related to the general administration of the utility’s operations.

## Special Districts Financial Transactions Report Instructions

### Electric Enterprise - Revenues, Expenses, and Changes in Fund Equity Form – (Continued)

<b>Depreciation and Amortization</b>	Report periodic depreciation and amortization charges on plant and equipment
<b>Other Operating Expense</b>	Report the operating expenses for which a specific reporting category has not been otherwise provided.
<b>Total Operating Expenses</b>	The electronic report will calculate Total Operating Expenses. If preparing a paper report, enter the sum of all amounts reported in the Operating Expenses category
<b>Operating Income (Loss)</b>	The electronic report will calculate Operating Income (Loss). If preparing a paper report, enter Total Operating Revenues minus Total Operating Expenses. Report this amount in Income (Loss) Before Operating Transfers.
<b>Non-Operating Revenues:</b>	
<b>Interest Income</b>	Report interest earned on special deposits, loans, notes, advances, securities, and all other interest bearing assets. Include gains and losses on sale investments, earnings on bonds or other borrowed monies prior to construction, unless otherwise provided by law.
<b>Rents, Leases, and Franchises</b>	Report rents for use by others of land, buildings, structures, or other property. Include any revenue received from persons, firms, and corporations for the privilege of conducting a business within the agency.
<b>Taxes and Assessments:</b>	
<b>Current Secured and Unsecured (1%)</b>	Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll. Do not include Homeowner's Property Tax Relief; instead report that amount in State: Homeowner's Property Tax Relief reporting category.
<b>Voter-Approved Taxes</b>	Report the ad valorem property taxes received levied in excess of the 1% tax rate.
<b>Property Assessments</b>	Report assessments made against properties in the district on a non - ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.
<b>Special Assessments</b>	Report assessments made for the payoff of bonds related to the Mello-Roos and Mark-Roos bond acts.

## Special Districts Financial Transactions Report Instructions

### Electric Enterprise - Revenues, Expenses, and Changes in Fund Equity Form – (Continued)

<b>Prior Year Taxes and Assessments</b>	Report prior year taxes, assessments, and penalties including the supplemental tax roll.
<b>Penalties and Cost on Delinquent Taxes and Assessments</b>	Report revenue received as a result of penalties and costs charged against property owners of delinquent taxes and assessments.
<b>Federal:</b>	
<b>Aid for Construction</b>	Report federal aid for the construction of facilities
<b>Other Federal</b>	Report all other aid from the federal government other than aid for construction
<b>State:</b>	
<b>Aid for Construction</b>	Report state aid for the construction of facilities
<b>State Water Project</b>	Report State Water Project grants.
<b>Homeowner's Property Tax Relief</b>	Report the amount received from the State to compensate the district for revenues lost because of the Homeowner's Property Tax Exemption.
<b>Timber Yield</b>	Report the amount of revenue received from the State for taxes levied on harvested timber.
<b>State Other and In-Lieu Taxes</b>	Report all the other revenue received from the State for any purpose not included elsewhere such as tax-defaulted rentals and State in-lieu taxes.
<b>Other Governmental Agencies:</b>	
<b>Redevelopment Pass- Through</b>	Report amounts received from redevelopment agencies under agreement with the district.
<b>Other</b>	Report amounts received from other governmental agencies.
<b>Other Non-Operating Revenues</b>	Report non-operating revenues for which a specific reporting category has not otherwise provided. Include gain on disposal of fixed assets.
<b>Total Non-Operating Revenues</b>	The electronic report will calculate Total Non-Operating Revenues. If preparing a paper report, enter the sum of all amounts reported in the Non-Operating Revenues category.

## Special Districts Financial Transactions Report Instructions

### Electric Enterprise - Revenues, Expenses, and Changes in Fund Equity Form – (Continued)

#### Non-Operating Expenses:

<b>Interest on Long-Term Debt</b>	Report interest payments on long-term debt
<b>Other Interest</b>	Report all interest charges not provided for elsewhere, including interest on: claims and judgments, customers' deposits, notes payable on demand or maturing in one year or less, open accounts, tax assessments past due, etc.
<b>Other Non-Operating Expenses</b>	Report non-operating expenses for which a specific reporting category has not been otherwise provided.
<b>Total Non-Operating Expenses</b>	The electronic report will calculate Total Non-Operating Expenses. If preparing a paper report, enter the sum of all amounts reported in the Non-Operating Expenses category.
<b>Non-Operating Income (Loss)</b>	The electronic report will calculate Non-Operating Income (Loss). If preparing a paper report, enter Total Non-Operating Revenues minus Total Non-Operating Expenses.
<b>Income (Loss) Before Operating Transfers</b>	The electronic report will calculate Income (Loss) Before Operating Transfers. If preparing a paper report, enter sum of Operating Income (Loss) and Non-Operating Income (Loss).
<b>Operating Transfers In (Intra-District)</b>	Report all interfund transfers e.g., legally authorized expenditures from a fund receiving revenue to the fund through which the resources are to be expended. Examples are transfers to and between enterprise funds and transfers from governmental funds.
<b>Operating Transfers Out (Intra-District)</b>	Report all interfund transfers (i.e., legally authorized transfers to a fund through which resources are to be expended). Examples are transfers between enterprise funds and transfers to governmental funds.
<b>Net Income (Loss)</b>	The electronic report will calculate Net Income (Loss). If preparing a paper report, enter the sum of Income (Loss) Before Operating Transfers and Operating Transfers In minus Operating Transfers Out.
<b>Fund Equity, Beginning of Period</b>	The electronic report will carry forward the amount reported as Fund Equity, End of Period from the agency's prior year report. If preparing a paper report, enter the amount reported as Fund Equity, End of Period from the agency's prior year report.

## Special Districts Financial Transactions Report Instructions

### Electric Enterprise - Revenues, Expenses, and Changes in Fund Equity Form – (Continued)

#### **Contributed Capital:**

<b>Federal</b>	Report the amounts received, in the form of grants, donations, or other paid-in capital from federal sources.
<b>State</b>	Report the amounts received, in the form of grants, donations, or other paid-in capital from state sources.
<b>Other Governmental Agencies</b>	Report the amounts received, in the form of grants, donations, or other paid-in capital from other governmental agency sources, such as the county and city governments.
<b>Non-Governmental Agencies</b>	Report the amounts received of paid-in capital from non-governmental sources.
<b>Prior Period Adjustments</b>	Report adjustments to prior years account balances.
<b>Residual Equity Transfers</b>	Report any non-recurring or non-routine transfers of equity to other agencies. For example, transfers of residual balances of a dissolved district, where the activities are assumed by a new city.
<b>Other</b>	Report any equity adjustments that are not prior period adjustments or residual equity transfers. If preparing an electronic report, explain this entry in a footnote. If preparing a paper report, explain this entry on the Comments Form.
<b>Fund Equity, End of Period</b>	The electronic report will calculate Fund Equity, End of Period. If preparing a paper report, enter the sum of Net Income (Loss), and all amounts reported as Contributed Capital, Prior Period Adjustments, Residual Equity Transfers, and Other.

## Special Districts Financial Transactions Report Instructions

### Harbor and Port Enterprise - Revenues, Expenses, and Changes in Fund Equity Form

The purpose of this form is to report the operating and non-operating revenues and expenses of the harbor and port activity of the special district. All special districts engaged in harbor and port enterprise activity must complete this form.

#### Specific Instructions

##### Operating Revenues

##### Marine:

<b>Dockage</b>	Report revenue from dockage fees.
<b>Wharfage</b>	Report revenue from wharfage fees including general, bulk, and pipeline.
<b>Storage, Demurrage and Space Rental</b>	Report any revenue from storage, demurrage, handling in connection with storage, and rental of facilities.
<b>Loading and Unloading</b>	Report revenue from loading and unloading charges for cars, trucks, cargo vans and barges.
<b>Service Charges-Bulkloader</b>	Report any revenue from bulkloader service charges, trimming and throughput charges.
<b>Service Charges-Cargo</b>	Report inbound and outbound cargo service charges and charges hatch clerk service.
<b>Stevedoring</b>	Report revenue from charges for unloading ships.
<b>Other Sales and Services</b>	Report any revenue from usage charges for belt, railroad and drawbridge, sales of electricity, water, and gasoline; and service charges for sorting, labeling, transferring, weighing, fumigating, etc. Include revenue from lift truck and other equipment rental. Include all other revenue from sales and services for which an account has not otherwise been provided.
<b>Harbor:</b>	
<b>Slip Rentals</b>	Report revenue from slip rental fees.
<b>Launching Charges</b>	Report revenue from launching charges.
<b>Fuel Sales</b>	Report revenue from gasoline, diesel, and oil sales.

## Special Districts Financial Transactions Report Instructions

### Harbor and Port Enterprise - Revenues, Expenses, and Changes in Fund Equity Form – (Continued)

<b>Rents and Concessions</b>	Report any revenue from charges for use of district property. Include building and grounds rental, parking meter revenue, vending machine commissions, public telephone commissions, contracted restaurant, fountain, etc.
<b>Other Sales and Service</b>	Report revenue from the sale of supplies such as ice and bait. Include all other revenue from sales and services for which a specific reporting category has not been otherwise provided.
<b>Total Operating Revenue</b>	The electronic report will calculate Total Operating Revenues. If preparing a paper report, enter the sum of all amounts reported in the Operating Revenues category.
<b>Operating Expenses:</b>	
<b>Operating and Security</b>	Report terminal labor and expenses including warehousing, storage, stevedoring, weighing, policing and patrolling, coopering, etc. Include supervision salaries, costs of handling equipment rentals, launching ramp expense, cost of harbor supplies, fire protection systems, etc.
<b>Maintenance</b>	Report costs for the maintenance and repair of structures and substructures, buildings and grounds, floats, cranes, lift trucks, etc. Include supervision salaries and janitorial labor and costs for dredging of slips and channels.
<b>Administration and General</b>	Report the salaries and expenses of officers whose jurisdiction extends over the entire system, office supplies, legal and auditing fees, travel, rental and lease of general structures and equipment.
<b>Depreciation and Amortization</b>	Report the periodic depreciation and amortization charges on property, plant and equipment.
<b>Other Operating Expenses</b>	Report the operating expenses for which a specific reporting category has not been otherwise provided.
<b>Total Operating Expenses</b>	The electronic report will calculate Total Operating Expenses. If preparing a paper report, enter the sum of all amounts reported in the Operating Expenses category.
<b>Operating Income (Loss)</b>	The electronic report will calculate Operating Income (Loss). If preparing a paper report, enter Total Operating Revenues minus Total Operating Expenses.

### **Non-Operating Revenues:**

## Special Districts Financial Transactions Report Instructions

### Harbor and Port Enterprise - Revenues, Expenses, and Changes in Fund Equity Form – (Continued)

<b>Interest Income</b>	Report interest earned on special deposits, loans, notes, advances, securities, and all other interest bearing assets. Includes gains and losses on sale investments, earnings on bonds or other borrowed monies prior to construction, unless otherwise provided by law.
<b>Rents, Leases, and Franchises</b>	Report rents for the use by others of land, buildings, structures, or other property. Revenue from persons, firms, and corporations for the privilege of conducting a business within the agency.
<b>Taxes and Assessments:</b>	
<b>Current Secured and Unsecured (1%)</b>	Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll. Do not include Homeowner's Property Tax Relief; instead report that amount in State: Homeowner's Property Tax Relief reporting category.
<b>Voter-Approved Taxes</b>	Report the ad valorem property taxes received levied in excess of the 1% tax rate.
<b>Property Assessments</b>	Report assessments made against properties in the district on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.
<b>Special Assessments</b>	Report assessments made for the payoff of bonds related to the Mello-Roos and Mark-Roos Bond Acts.
<b>Prior Year Taxes and Assessments</b>	Report prior year taxes, assessments, and penalties including the supplemental tax roll.
<b>Penalties and Cost on Delinquent Taxes and Assessments</b>	Report revenue received as a result of penalties and costs charged against property owners of delinquent taxes and assessments.
<b>Federal:</b>	
<b>Aid for Construction</b>	Report federal aid for the construction of facilities
<b>Other Federal</b>	Report all other aid from the federal government other than aid for construction.
<b>State:</b>	
<b>Aid for Construction</b>	Report state aid for the construction of facilities.
<b>State Water Project</b>	Report State Water Project grants.

## Special Districts Financial Transactions Report Instructions

### Harbor and Port Enterprise - Revenues, Expenses, and Changes in Fund Equity Form – (Continued)

<b>Homeowner's Property Tax Relief</b>	Report the amount received from the State to compensate the district for revenues lost because of the Homeowner's Property Tax Exemption.
<b>Timber Yield</b>	Report the amount of revenue received from the State for taxes levied on harvested timber.
<b>State Other and In-Lieu Taxes</b>	Report all the other revenue received from the State for any purpose not included elsewhere such as tax-defaulted rentals and State in-lieu taxes.
<b>Other Governmental Agencies:</b>	
<b>Redevelopment Pass- Through</b>	Report amounts received from redevelopment agencies under agreement with the district.
<b>Other</b>	Report amounts received from other governmental agencies.
<b>Other Non-Operating Revenues</b>	Report non-operating revenues for which a specific reporting category has not been otherwise provided. Include gain on disposal of fixed assets.
<b>Total Non-Operating Revenues</b>	The electronic report will calculate Total Non-Operating Revenues. If preparing a paper report, enter the sum of all amounts reported in the Non-Operating Revenues category.
<b>Non-Operating Expenses:</b>	
<b>Interest on Long-Term Debt</b>	Report interest payments on long-term debt.
<b>Other Interest</b>	Report all interest charges not provided for elsewhere, including interest on: claims and judgments, customers' deposits, notes payable on demand or maturing in one year or less, open accounts, tax assessments past due, etc.
<b>Other Non-Operating Expenses</b>	Report non-operating expenses for which a specific reporting category has not been provided otherwise provided.
<b>Total Non-Operating Expenses</b>	The electronic report will calculate Total Non-Operating Expenses. If preparing a paper report, enter the sum of all amounts reported in the Non-Operating Expenses category.

## Special Districts Financial Transactions Report Instructions

### Harbor and Port Enterprise - Revenues, Expenses, and Changes in Fund Equity Form – (Continued)

<b>Non-Operating Income (Loss)</b>	The electronic report will calculate Non-Operating Income (Loss). If preparing a paper report, enter Total Non-Operating Revenues minus Total Non-Operating Expenses.
<b>Income (Loss) Before Operating Transfers</b>	The electronic report will calculate Income (Loss) Before Operating Transfers. If preparing a paper report, enter sum of Operating Income (Loss) and Non-Operating Income (Loss).
<b>Operating Transfers In (Intra-District)</b>	Report all interfund transfers e.g., legally authorized expenditures from a fund receiving revenue to the fund through which the resources are to be expended. Examples are transfers to and between enterprise funds and transfers from governmental funds.
<b>Operating Transfers Out (Intra-District)</b>	Report all interfund transfers e.g., legally authorized transfers to a fund through which resources are to be expended. Examples are transfers between enterprise funds and transfers to governmental funds.
<b>Net Income (Loss)</b>	The electronic report will calculate Net Income (Loss). If preparing a paper report, enter the sum of Income (Loss) Before Operating Transfers and Operating Transfers In minus Operating Transfers Out.
<b>Fund Equity, Beginning of Period</b>	The electronic report will carry forward the amount reported as Fund Equity, End of Period from the agency's prior year report. If preparing a paper report, enter the amount reported as Fund Equity, End of Period from the agency's prior year report.
<b>Contributed Capital:</b>	
<b>Federal</b>	Report the amounts received, in the form of grants, donations, or other paid-in capital from federal sources.
<b>State</b>	Report the amounts received, in the form of grants, donations, or other paid-in capital from state sources.
<b>Other Governmental Agencies</b>	Report the amounts received, in the form of grants, donations, or other paid-in capital from other governmental agency sources, such as the county and city governments.
<b>Non-Governmental Agencies</b>	Report the amounts received of paid-in capital from non-governmental sources.
<b>Prior Period Adjustments</b>	Report adjustments to prior years account balances.

## Special Districts Financial Transactions Report Instructions

### Harbor and Port Enterprise - Revenues, Expenses, and Changes in Fund Equity Form – (Continued)

<b>Residual Equity Transfers</b>	Report non-recurring or non-routine transfers of equity to other agencies. For example, transfers of residual balances of a dissolved district for which activities are assumed by a new city.
<b>Other</b>	Report equity adjustments that are not prior period adjustments or residual equity transfers. If preparing an electronic report, explain this entry in a footnote. If preparing a paper report, explain this entry on the Comments Form.
<b>Fund Equity, End of Period</b>	The electronic report will calculate Fund Equity, End of Period. If preparing a paper report, enter the sum of Net Income (Loss), all amounts reported as Fund Equity, Beginning of Period, Contributed Capital, Prior Period Adjustments, Residual Equity Transfers, and Other.

## Special Districts Financial Transactions Report Instructions

### Hospital Enterprise - Revenues, Expenses, and Changes in Fund Equity Form

This form reports the operating and non-operating revenues and expenses of the hospital activity of a special district. All special districts engaged in hospital enterprise activities must file this form.

#### Specific Instructions

##### Operating Revenues:

##### Daily Hospital Services

Report the gross revenues earned from daily patient service rendered. These revenues must be recorded at the hospital's established rates, regardless of the amounts actually collected. Include regular room, board, and nursing services, minor medical supplies, and the use of certain items of hospital equipment for which a separate charge is not made.

##### Ambulatory Services

Report the gross revenue earned from patients for services rendered to them on an out-patient basis. These revenues must be recorded at the hospital's full established rates, regardless of the amounts actually collected.

##### Ancillary Services

Report the gross revenues earned from patients for other services rendered to them by organized units. These revenues must be recorded at the hospital's full established rates, regardless of the amounts actually collected.

##### Gross Patient Revenue:

##### Deductions from Revenues:

##### Provisions for Bad Debt

Report the amount estimated of the amounts of accounts and notes receivable that are likely to be credit losses, based on a patient's unwillingness to pay. This amount may be based on an experience percentage applied to the balance of accounts receivable or the amount of charges to patient's accounts during the period or a detailed aging and analysis of patient's accounts.

##### Medicare Contractual Adjustments

Report all non-managed care contractual adjustments related to patients covered by Medicare.

##### Medi-Cal Contractual Adjustments

Report all non-managed care contractual adjustments related to patients covered by Medi-Cal.

## Special Districts Financial Transactions Report Instructions

### Hospital Enterprise - Revenues, Expenses, and Changes in Fund Equity Form – (Continued)

<b>Other Contractual Adjustments</b>	Report all other contractual adjustments related to patients not reported in an account otherwise provided.
<b>Charity Discounts</b>	Report the differential between the amount based on the hospital's full-established rates of charity patient bills for hospital services and the amount received from such patients in payment for services.
<b>Restricted Donations and Subsidies for Indigent Care</b>	Report voluntary and governmental agency grants or subsidies for the care of medically indigent patients who are not the responsibility of the county during the current accounting period.
<b>Other Deductions</b>	Report all other deductions for which a specific reporting category has not been otherwise provided.
<b>Total Deductions From Revenue</b>	The electronic report will calculate Total Deductions From Revenues. If preparing a paper report, enter the sum of all amounts reported in the Total Deductions From Revenues category.
<b>Capitation Premium Revenue:</b>	
<b>Medicare Capitation Premium Revenue</b>	Report the amount of capitation premium revenues related to Medicare managed care.
<b>Medi-Cal Capitation Premium Revenue</b>	Report the amount of capitation premium revenues related to Medi-Cal managed care.
<b>Other Capitation Premium Revenue</b>	Report the amount of capitation premium revenues related to other programs for which a specific reporting category has not been otherwise provided.
<b>Total Capitation Premium Revenue</b>	The electronic report will calculate Total Capitation Premium Revenue. If preparing a paper report, enter the sum of all amounts reported in the Total Capitation Premium Revenue category.
<b>Net Patient Revenues</b>	The electronic report will calculate Net Patient Revenues. If preparing a paper report, enter the sum of all amounts reported as Gross Patient Revenues, Total Deductions From Revenues, and Total Capitation Premium Revenue.
<b>Other Operating Revenues</b>	Report other operating revenues for which a specific reporting category has not been otherwise provided.

## Special Districts Financial Transactions Report Instructions

### Hospital Enterprise - Revenues, Expenses, and Changes in Fund Equity Form – (Continued)

**Total Operating Revenues** The electronic report will calculate Total Operating Revenues. If preparing a paper report, enter the sum of the amounts reported as Net Patient Revenues and Other Operating Revenues categories.

#### Operating Expenses:

**Daily Hospital Services** Report the cost of providing daily patient services. Include regular room, board, and nursing services, minor medical supplies, and the use of certain items of hospital equipment for which a separate charge is not made.

**Ambulatory Services** Report the cost of providing services to patients on an outpatient basis.

**Ancillary Services** Report the cost of providing services to patients for services rendered to them by organized units.

**Research Services** Report the cost of overall administration, management, and actual research conducted by the hospital.

**Education Costs** Report the cost of overall administration and management of all non-service educational programs conducted by the hospital.

**General Services** Report the cost of performing general service activities of the hospital. Include printing and duplicating, kitchen, dietary, laundry, social work services, central supplies and transportation, pharmacy, purchasing and stores, housekeeping, and other direct expenses incurred in providing fiscal services.

**Fiscal Services** Report the cost of performing general accounting activities of the hospital. Include patient accounting, credit and collection, and other direct expensed incurred in providing fiscal services.

**Administrative Services** Report the cost of performing overall hospital management and administration. Include governing board expenses, public relations, management engineering, personnel, and other direct expenses incurred in providing administrative services.

**Unassigned Costs** Report unassigned costs such as depreciation and amortization, leases and rentals, insurance, licenses and taxes, interest on borrowings for working capital purposes, and non-payroll related employee benefits.

**Purchased Inpatient Costs** Report the cost of direct expenses incurred as a result of purchasing inpatient services from outside entities.

## Special Districts Financial Transactions Report Instructions

### Hospital Enterprise - Revenues, Expenses, and Changes in Fund Equity Form – (Continued)

<b>Purchased Outpatient Costs</b>	Report the cost of direct expenses incurred as a result of purchasing outpatient services from outside entities.
<b>Total Operating Expenses</b>	The electronic report will calculate Total Operating Expenses. If preparing a paper report, enter the sum of all amounts reported in the Operating Expenses category.
<b>Operating Income (Loss)</b>	The electronic report will calculate Operating Income (Loss). If preparing a paper report, enter Total Operating Revenues minus Total Operating Expenses.
<b>Non-Operating Revenues:</b>	
<b>Gains on Sale of Hospital Property</b>	Report the difference between the value received for disposed assets that is greater than the net book value of the asset at the time of disposal.
<b>Maintenance of Restricted Funds Revenue</b>	Report expenses related to the investing activities of restricted funds.
<b>Unrestricted Contributions</b>	Report gifts, grants, and bequests upon which there are no donor-imposed restrictions.
<b>Donated Services</b>	Report the estimated monetary value of service of personnel who receive no monetary compensation or partial compensation for their services.
<b>Income, Gains and Losses from Unrestricted Investments</b>	Report the interest, dividends, rents, or other income on investments as well as net gains or losses resulting from investments.
<b>Unrestricted Income from Endowment Funds</b>	Report income earned on endowment funds.
<b>Unrestricted Income from Other Restricted Funds</b>	Report income earned on restricted funds where the principal is restricted and the income is unrestricted.
<b>Term Endowment Funds Becoming Unrestricted</b>	Report the principal amount of endowment funds recognized after a certain period or on completion of certain requirements.

## Special Districts Financial Transactions Report Instructions

### Hospital Enterprise - Revenues, Expenses, and Changes in Fund Equity Form – (Continued)

<b>Transfers from Restricted Funds for Non-Operating Expenses</b>	Report revenue from restricted funds to cover non-operating expenses for which the restriction has been met.
<b>Physicians Offices and Other Rental Revenue</b>	Report revenue earned from renting of space owned by the hospital to others, excluding the Medical Office Building.
<b>Medical Office Building Revenue</b>	Report the revenue earned from renting of the hospital owned Medical Office building (off-site).
<b>Child Care Services Revenue (Non-employees)</b>	Report revenue received for providing day care services to children of non-employees of the hospital. This may include day care for ill children.
<b>Family Housing Revenue</b>	Report the revenue earned from providing families of patients a place to stay.
<b>Retail Operations Revenue</b>	Report the revenue earned from retail operations that serve the general public rather than the patients in the hospital (e.g., an off-site drug store or pharmacy).
<b>Taxes and Assessments:</b>	
<b>Current Secured and Unsecured (1%)</b>	Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll. Do not include Homeowner's Property Tax Relief; instead report that amount in State: Homeowner's Property Tax Relief reporting category.
<b>Voter-Approved Taxes</b>	Report the ad valorem property taxes received levied in excess of the 1% tax rate.
<b>Property Assessments</b>	Report assessments made against properties in the district on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.
<b>Special Assessments</b>	Report assessments made for the payoff of bonds related to the Mello-Roos and Mark-Roos Bond Acts.
<b>Prior Year Taxes and Assessments</b>	Report prior year taxes, assessments, and penalties including the supplemental tax roll.

## Special Districts Financial Transactions Report Instructions

### Hospital Enterprise - Revenues, Expenses, and Changes in Fund Equity Form – (Continued)

<b>Penalties and Cost on Delinquent Taxes and Assessments</b>	Report revenue received as a result of penalties and costs charged against property owners of delinquent taxes and assessments.
<b>Federal:</b>	
<b>Aid for Construction</b>	Report federal aid for the construction of facilities.
<b>Other Federal</b>	Report all other aid from the federal government other than aid for construction.
<b>State:</b>	
<b>Aid for Construction</b>	Report state aid for the construction of facilities.
<b>State Water Project</b>	Report State Water Project grants.
<b>Homeowner's Property Tax Relief</b>	Report the amount received from the State to compensate the district for revenues lost because of the Homeowner's Property Tax Exemption.
<b>Timber Yield</b>	Report the amount of revenue received from the State for taxes levied on harvested timber.
<b>State Other and In-Lieu Taxes</b>	Report all the other revenue received from the State for any purpose not included elsewhere such as tax-defaulted rentals and State in-lieu taxes.
<b>Other Governmental Agencies:</b>	
<b>Redevelopment Pass- Through</b>	Report amounts received from redevelopment agencies under agreement with the district.
<b>Other</b>	Report amounts received from other governmental agencies.
<b>Other Non-Operating Revenues</b>	Report non-operating revenues for which a specific reporting category has not been provided otherwise. Include gain on disposal of fixed assets.
<b>Total Non-Operating Revenues</b>	The electronic report will calculate Total Non-Operating Revenues. If preparing a paper report, enter the sum of all amounts reported in the Non-Operating Revenues category.

## Special Districts Financial Transactions Report Instructions

### Hospital Enterprise - Revenues, Expenses, and Changes in Fund Equity Form – (Continued)

#### Non-Operating Expenses:

**Losses on Sale of Hospital Property** Report the difference between the value received for disposed assets that is less than the net book value of the asset at the time of disposal.

**Maintenance of Restricted Funds Expense** Report expenses related to the investing activities of restricted funds.

**Physicians Office and Other Rental Expense** Report expenses incurred from renting of space owned by the hospital to others, excluding the Medical Office Building.

**Medical Office Building Expense** Report expenses incurred earned from renting of the hospital owned Medical Office building (off-site).

**Child Care Services Expense (Non-employees)** Report expenses incurred for providing day care services to children of non-employees of the hospital. This may include day care for ill children.

**Family Housing Expense** Report expenses incurred from providing families of patients a place to stay.

**Retail Operations Expense** Report expenses incurred from retail operations that serve the general public rather than the patients in the hospital (i.e., an off-site drug store or pharmacy).

**Other Non-Operating Expenses** Report non-operating expenses for which a specific reporting category has not been otherwise provided.

**Total Non-Operating Expenses** The electronic report will calculate Total Non-Operating Expenses. If preparing a paper report, enter the sum of all amounts reported in the Non-Operating Expenses category.

**Non-Operating Income (Loss)** The electronic report will calculate Non-Operating Income (Loss). If preparing a paper report, enter Total Non-Operating Revenues minus Total Non-Operating Expenses.

**Extraordinary Items** Report the result of an event that is both unusual in nature and infrequent in occurrence.

**Net Income (Loss)** The electronic report will calculate Net Income (Loss). If preparing a paper report, enter the sum of Income (Loss) Before Operating Transfers and Operating Transfers In minus Operating Transfers Out.

## Special Districts Financial Transactions Report Instructions

### Hospital Enterprise - Revenues, Expenses, and Changes in Fund Equity Form – (Continued)

<b>Fund Equity, Beginning of Period</b>	The electronic report will carry forward the amount reported as Fund Equity, End of Period from the agency's prior year report. If preparing a paper report, enter the amount reported as Fund Equity, End of Period from the agency's prior year report.
<b>Contributed Capital:</b>	
<b>Federal</b>	Report the amounts received, in the form of grants, donations, or other paid-in capital from federal sources.
<b>State</b>	Report the amounts received, in the form of grants, donations, or other paid-in capital from state sources.
<b>Other Governmental Agencies</b>	Report the amounts received, in the form of grants, donations, or other paid-in capital from other governmental agency sources, such as the county and city governments.
<b>Non-Governmental Agencies</b>	Report the amounts received of paid-in capital from non-governmental sources.
<b>Prior Period Adjustments</b>	Report adjustments to prior years account balances.
<b>Residual Equity Transfers</b>	Report non-recurring or non-routine transfers of equity to other agencies. For example, transfers of residual balances of a dissolved district for which this activity is assumed by a new city.
<b>Other</b>	Report equity adjustments that are not prior period adjustments or residual equity transfers. If preparing an electronic report, explain this entry in a footnote. If preparing a paper report, explain this entry on the Comments Form.
<b>Fund Equity, End of Period</b>	The electronic report will calculate Fund Equity, End of Period. If preparing a paper report, enter the sum of Net Income (Loss), all amounts reported as Fund Equity, Beginning of Period Contributed Capital, Prior Period Adjustments, Residual Equity Transfers, and Other.

## Special Districts Financial Transactions Report Instructions

### Waste Disposal Enterprise - Revenues, Expenses and Changes in Fund Equity Form

This form reports the operating and non-operating revenues and expenses of the waste disposal activity of the special district. All special districts engaged in waste disposal enterprise activity must complete this form.

#### Specific Instructions

##### Operating Revenues:

**Service Charges** Report revenue from charges based on flat rates, metered use of water, adjudication for sewer or drainage services, and charges for solid waste disposal.

**Permit and Inspection Fees** Report revenue from permits for septic tank dumping, permits and inspection of main and house lines.

**Connection Fees** Report revenue from charges for service connections.

**Standby and Availability Charges** Report the charge upon a parcel of land to which sewer service lines are in place and made available for use by the district, whether the sewer lines are actually used or not.

**Service Type Assessment** Report the service-type assessment other than standby and availability charges which are used for operating purposes and are levied against properties in the district on a per unit, acre, parcel, etc. basis.

**Other Services** Report charges for sewer services that are not reported in other categories provided. Include such charges as those for maintenance of service lines (piping) or other installations on customers' premises.

**Sales** Report all revenues from the sales of reclaimed water, effluent, gas, the by-product sludge sold as fertilizer and solid waste and all other sales not reported elsewhere.

**Total Operating Revenues** The electronic report will calculate Total Operating Revenues. If preparing a paper report, enter the sum of all amounts reported in the Operating Revenues category.

##### Operating Expenses:

**Sewage Collection** Report all salaries, supervision and expense incurred and the maintenance and operation of sanitary sewers and pumping stations related to sewage collections.

## Special Districts Financial Transactions Report Instructions

### Waste Disposal Enterprise - Revenues, Expenses and Changes in Fund Equity Form – (Continued)

<b>Sewage Treatment</b>	Report all salaries, supervision and expense incurred in the maintenance and operation of sewage treatment plant. Such expenses include: preliminary, primary and secondary treatment, sludge treatment and disposal, gas utilization, sewage measurement screening, grit removal, and mixing and grease separation.
<b>Sewage Disposal</b>	Report all salaries, supervision and expense incurred in the maintenance and operation of effluent out-fall lines and pumping stations.
<b>Solid Waste Disposal</b>	Report all salaries, supervision and expense incurred in the maintenance and operation, including street sweeping of solid waste facilities.
<b>Administration and General</b>	Report all costs associated with the general administration of the utility's operations. Such expenses include: salaries of general officers, operation of general offices, maintenance of general property, legal accounting and auditing fees, and unallocated insurance.
<b>Depreciation and Amortization</b>	Report the periodic depreciation and amortization chargeable to the utility's operations.
<b>Other Operating Expenses</b>	Report the operating expenses for which a specific reporting category has not been otherwise provided.
<b>Total Operating Expenses</b>	The electronic report will calculate Total Operating Expenses. If preparing a paper report, enter the sum of all amounts reported in the Operating Expenses category.
<b>Operating Income (Loss)</b>	The electronic report will calculate Operating Income (Loss). If preparing a paper report, enter Total Operating Revenues minus Total Operating Expenses.
<b>Non-Operating Revenues:</b>	
<b>Interest Income</b>	Report interest earned on special deposits, loans, notes, advances, securities, and all other interest bearing assets. Include gains and losses on sale of investments, earnings on bonds or other borrowed monies prior to construction, unless otherwise provided by law.
<b>Rents, Leases, and Franchises</b>	Report rents for the use by others of land, buildings, structures, or other property. Include revenue from persons, firms, and corporations for the privilege of conducting a business within the agency.

## Special Districts Financial Transactions Report Instructions

### Waste Disposal Enterprise - Revenues, Expenses and Changes in Fund Equity Form – (Continued)

#### Taxes and Assessments:

**Current Secured and Unsecured (1%)** Report both the secured and unsecured property taxes apportioned by the county from the 1% tax rate including the supplemental tax roll. Do not include Homeowner's Property Tax Relief, instead report that amount in State: Homeowner's Property Tax Relief reporting category.

**Voter-Approved Taxes** Report the ad valorem property taxes received levied in excess of the 1% tax rate.

**Property Assessments** Report assessments made against properties in the district on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.

**Special Assessments** Report assessments made for the payoff of bonds related to the Mello-Roos and Mark-Roos Bond Acts.

**Prior Year Taxes and Assessments** Report prior year taxes, assessments, and penalties including the supplemental tax roll.

**Penalties and Cost on Delinquent Taxes and Assessments** Report revenue received as a result of penalties and costs charged against property owners of delinquent taxes and assessments.

#### Federal:

**Aid for Construction** Report Federal aid for the construction of facilities

**Other Federal** Report all other aid from the federal government other than aid for construction.

#### State:

**Aid for Construction** Report State aid for the construction of facilities

**State Water Project** Report State Water Project grants.

**Homeowner's Property Tax Relief** Report the amount received from the State to compensate the district for revenues lost because of the Homeowner's Property Tax Exemption.

**Timber Yield** Report the amount of revenue received from the State for taxes levied on harvested timber.

## Special Districts Financial Transactions Report Instructions

### Waste Disposal Enterprise - Revenues, Expenses and Changes in Fund Equity Form – (Continued)

<b>State Other and In-Lieu Taxes</b>	Report all the other revenue received from the State for any purpose not included elsewhere such as tax-defaulted rentals and State in-lieu taxes.
<b>Other Governmental Agencies:</b>	
<b>Redevelopment Pass- Through</b>	Report amounts received from redevelopment agencies under agreement with the district.
<b>Other</b>	Report amounts received from other governmental agencies.
<b>Other Non-Operating Revenues</b>	Report non-operating revenues for which a specific reporting category has not been otherwise provided. Include gain on disposal of fixed assets.
<b>Total Non-Operating Revenues</b>	The electronic report will calculate Total Non-Operating Revenues. If preparing a paper report, enter the sum of all amounts reported in the Non-Operating Revenues category.
<b>Non-Operating Expenses:</b>	
<b>Interest on Long-Term Debt</b>	Report interest payments on long-term debt.
<b>Other Interest</b>	Report all interest charges not provided for elsewhere, including interest on: claims and judgments, customers' deposits, notes payable on demand or maturing in one year or less, open accounts, tax assessments past due, etc.
<b>Other Non-Operating Expenses</b>	Report non-operating expenses for which a specific reporting category has not been otherwise provided.
<b>Total Non-Operating Expenses</b>	The electronic report will calculate Total Non-Operating Expenses. If preparing a paper report, enter the sum of all amounts reported in the Non-Operating Expenses category.
<b>Non-Operating Income (Loss)</b>	The electronic report will calculate Non-Operating Income (Loss). If preparing a paper report, enter Total Non-Operating Revenues minus Total Non-Operating Expenses.
<b>Income (Loss) Before Operating Transfers</b>	The electronic report will calculate Income (Loss) Before Operating Transfers. If preparing a paper report, enter sum of Operating Income (Loss) and Non-Operating Income (Loss).

## Special Districts Financial Transactions Report Instructions

### Waste Disposal Enterprise - Revenues, Expenses and Changes in Fund Equity Form – (Continued)

<b>Operating Transfers In (Intra-District)</b>	Report all interfund transfers (e.g., legally authorized expenditures from a fund receiving revenue to the fund through which the resources are to be expended). Examples are transfers to and between enterprise funds and transfers from governmental funds.
<b>Operating Transfers Out (Intra-District)</b>	Report all interfund transfers (e.g., legally authorized transfers to a fund through which resources are to be expended). Examples are transfers between enterprise funds and transfers to governmental funds.
<b>Net Income (Loss)</b>	The electronic report will calculate Net Income (Loss). If preparing a paper report, enter the sum of Income (Loss) Before Operating Transfers and Operating Transfers In minus Operating Transfers Out.
<b>Fund Equity, Beginning of Period</b>	The electronic report will carry forward the amount reported as Fund Equity, End of Period from the agency's prior year report. If preparing a paper report, enter the amount reported as Fund Equity, End of Period from the agency's prior year report.
<b>Contributed Capital:</b>	
<b>Federal</b>	Report the amounts received, in the form of grants, donations, or other paid-in capital from federal sources.
<b>State</b>	Report the amounts received, in the form of grants, donations, or other paid-in capital from state sources.
<b>Other Governmental Agencies</b>	Report the amounts received, in the form of grants, donations, or other paid-in capital from other governmental agency sources, such as the county and city governments.
<b>Non-Governmental Agencies</b>	Report the amounts received of paid-in capital from non-governmental sources.
<b>Prior Period Adjustments</b>	Report adjustments to prior years account balances.
<b>Residual Equity Transfers</b>	Report non-recurring or non-routine transfers of equity to other agencies. For example, transfers of residual balances of a dissolved district whose activities are assumed by a new city.

## Special Districts Financial Transactions Report Instructions

### Waste Disposal Enterprise - Revenues, Expenses and Changes in Fund Equity Form – (Continued)

**Other** Report equity adjustments that are not prior period adjustments or residual equity transfers. If preparing an electronic report, explain this entry in a footnote. If preparing a paper report, explain this entry on the Comments Form.

**Fund Equity, End of Period** The electronic report will calculate Fund Equity, End of Period. If preparing a paper report, enter the sum of Net Income (Loss), all amounts reported as Fund Equity, Beginning of Period Contributed Capital, Prior Period Adjustments, Residual Equity Transfers, and Other.

## Special Districts Financial Transactions Report Instructions

### Water Enterprise - Revenues, Expenses and Changes in Fund Equity Form

This form reports the operating and non-operating revenues and expenses of the water activity of the special district. All special districts engaged in water enterprise activity must complete this form.

#### Specific Instructions

##### Operating Revenues:

##### Water Sales:

**Residential** Report revenue from water supplied for residential purposes.

**Business** Report revenue from water supplied for business purposes. Include offices, stores, markets, apartments, hotels, motels, service stations, etc.; but excluding industrial.

**Industrial** Report revenue from water supplied primarily for manufacturing or processing purposes.

**Irrigation** Report revenue from water supplied for irrigation purposes and billed under district irrigation rates.

**Sales for Resale** Report revenue from water supplied to other water utilities for resale purposes.

**Interdepartmental** Report revenue from charges by the water department for water supplied by it to other departments of the utility.

**All Other Sales** Report revenue from sales of water which are not properly included elsewhere.

##### Water Services:

**Fire Prevention** Report revenue from water service rendered to hydrants or other facilities, income from rental of fire hydrants, and for water delivered in connection with general fire prevention.

**Ground Water Replenishment** Report revenue from services rendered in connection to with replenishment of the supply of ground water.

**Standby or Availability Charges** Report charges upon a parcel of land to which water is made available for use by the district, whether the water is actually used or not.

## Special Districts Financial Transactions Report Instructions

### Water Enterprise - Revenues, Expenses and Changes in Fund Equity Form – (Continued)

<b>Service Type Assessment</b>	Report service-type assessment other than standby and availability charges which are used for operating purposes and are levied against properties in the district on a per unit, acre, parcel, etc. basis.
<b>All Other</b>	Report revenue from meters, connections, and all charges for water service rendered which a specific reporting category is not otherwise provided.
<b>Total Operating Revenues</b>	The electronic report will calculate Total Operating Revenues. If preparing a paper report, enter the sum of all amounts reported in the Operating Revenues category.
<b>Operating Expenses:</b>	
<b>Source of Supply:</b>	
<b>Water Purchases</b>	Report the cost at the point of delivery of water purchased for resale, including charges for readiness to serve, and payments for the right to divert water at the source of supply.
<b>Ground Water Replenishment</b>	Report charges paid for the replenishment of ground water supplies and/or charges paid to other utilities for services rendered in the replenishment of ground water.
<b>Other</b>	Report the cost of labor and materials used and expenses incurred in the general supervision and operation of water source of supply activities and in the maintenance of structures and improvements of the source of supply plant.
<b>Other Operating Expense:</b>	
<b>Pumping</b>	Report the cost of labor and materials used and expenses incurred in the general supervision and operation of pumping facilities and in the maintenance of structures and improvements of the pumping facilities. Include the cost of fuel or power purchased which is directly used in operation of pumps, including the cost of power transferred to water pumping operations from other departments under the joint facility arrangements.
<b>Water Treatment</b>	Report the cost of labor and materials used and expenses incurred in the general supervision and operation of water treatment facilities and in the maintenance of the structures and improvements of water treatment facilities. Include the cost of chemicals, filters, removal of sediment, lab expenses, supplies, etc.

## Special Districts Financial Transactions Report Instructions

### Water Enterprise - Revenues, Expenses and Changes in Fund Equity Form – (Continued)

<b>Administration and General</b>	Report the salaries of officers and other employees not chargeable directly to a particular operating function. Include office supplies, rents and leases, franchise fees, membership fees and dues, postage, printing, travel, court costs, legal fees, property insurance, maintenance of general plant and all other expenses related to the general administration of the utilities operations.
<b>Customer Accounts</b>	Report the cost of labor and materials used and expenses incurred for reading customers' meters and for processing customer applications, contracts, orders and credit investigations, billing and accounting, collections, and complaints. Include uncollectable accounts.
<b>Transmission and Distribution</b>	Report the cost of labor materials used and expenses incurred in the general supervision and operation of transmission and distribution facilities and in the maintenance of structures and improvements of transmission and distribution facilities. Include storage facilities expense, costs associated with customer meters operation, customer installations, etc.
<b>Depreciation and Amortization</b>	Report the periodic depreciation and amortization charges on property plant and equipment.
<b>Other</b>	Report the operating expenses for which a specific reporting category has not been otherwise provided.
<b>Total Operating Expenses</b>	The electronic report will calculate Total Operating Expenses. If preparing a paper report, enter the sum of all amounts reported in the Operating Expenses category.
<b>Operating Income (Loss)</b>	The electronic report will calculate Operating Income (Loss). If preparing a paper report, enter Total Operating Revenues minus Total Operating Expenses.
<b>Non-Operating Revenues:</b>	
<b>Interest Income</b>	Report interest earned on special deposits, loans, notes, advances, securities, and all other interest bearing assets. Include gains and losses on sale of investments, earnings on bonds or other borrowed monies prior to construction, unless otherwise provided by law.
<b>Rents, Leases, and Franchises</b>	Report rents for the use by others of land, buildings, structures, or other property. Include revenue from persons, firms, and corporations for the privilege of conducting a business within the agency.

## Special Districts Financial Transactions Report Instructions

### Water Enterprise - Revenues, Expenses and Changes in Fund Equity Form – (Continued)

#### Taxes and Assessments:

<b>Current Secured and Unsecured (1%)</b>	Report both the secured and unsecured property taxes apportioned by the county from the 1% Tax Rate including the supplemental tax roll. Do not include Homeowner's Property Tax Relief; instead report that amount in State: Homeowner's Property Tax Relief reporting category.
<b>Voter-Approved Taxes</b>	Report the ad valorem property taxes received levied in excess of the 1% tax rate.
<b>Property Assessments</b>	Report assessments made against properties in the district on a non-ad valorem basis. Assessment basis can be per parcel, acre, or other per unit basis.
<b>Special Assessments</b>	Report assessments made for the payoff of bonds related to the Mello-Roos and Mark-Roos Bond Acts.
<b>Prior Year Taxes and Assessments</b>	Report prior year taxes, assessments, and penalties including the supplemental tax roll.
<b>Penalties and Cost on Delinquent Taxes and Assessments</b>	Report revenue received as a result of penalties and costs charged against property owners of delinquent taxes and assessments.
<b>Federal:</b>	
<b>Aid for Construction</b>	Report federal aid for the construction of facilities.
<b>Other Federal</b>	Report all other aid from the federal government other than aid for construction.
<b>State:</b>	
<b>Aid for Construction</b>	Report state aid for the construction of facilities.
<b>State Water Project</b>	Report State Water Project grants.
<b>Homeowner's Property Tax Relief</b>	Report the amount received from the State to compensate the district for revenues lost because of the Homeowner's Property Tax Exemption.

## Special Districts Financial Transactions Report Instructions

### Water Enterprise - Revenues, Expenses and Changes in Fund Equity Form – (Continued)

<b>Timber Yield</b>	Report the amount of revenue received from the State for taxes levied on harvested timber.
<b>State Other and In-Lieu Taxes</b>	Report all the other revenue received from the State for any purpose not included elsewhere such as tax-defaulted rentals and State in-lieu taxes.
<b>Other Governmental Agencies:</b>	
<b>Redevelopment Pass- Through</b>	Report amounts received from redevelopment agencies under agreement with the district.
<b>Other</b>	Report amounts received from other governmental agencies.
<b>Other Non-Operating Revenues</b>	Report non-operating revenues for which a specific reporting category has not been otherwise provided. Include gain on disposal of fixed assets.
<b>Total Non-Operating Revenues</b>	The electronic report will calculate Total Non-Operating Revenues. If preparing a paper report, enter the sum of all amounts reported in the Non-Operating Revenues category.
<b>Non-Operating Expenses:</b>	
<b>Interest on Long-Term Debt</b>	Report interest payments on long-term debt.
<b>Other Interest</b>	Report all interest charges not provided for elsewhere, including interest on: claims and judgments, customers' deposits, notes payable on demand or maturing in one year or less, open accounts, tax assessments past due, etc.
<b>Other Non-Operating Expenses</b>	Report non-operating expenses for which a specific reporting category has not been otherwise provided.
<b>Total Non-Operating Expenses</b>	The electronic report will calculate Total Non-Operating Expenses. If preparing a paper report, enter the sum of all amounts reported in the Non-Operating Expenses category.
<b>Non-Operating Income (Loss)</b>	The electronic report will calculate Non-Operating Income (Loss). If preparing a paper report, enter Total Non-Operating Revenues minus Total Non-Operating Expenses.

## Special Districts Financial Transactions Report Instructions

### Water Enterprise - Revenues, Expenses and Changes in Fund Equity Form – (Continued)

<b>Income (Loss) Before Operating Transfers</b>	The electronic report will calculate Income (Loss) Before Operating Transfers. If preparing a paper report, enter sum of Operating Income (Loss) and Non-Operating Income (Loss).
<b>Operating Transfers In (Intra-District)</b>	Report all interfund transfers (e.g., legally authorized expenditures from a fund receiving revenue to the fund through which the resources are to be expended). Examples are transfers to and between enterprise funds and transfers from governmental funds.
<b>Operating Transfers Out (Intra-District)</b>	Report all interfund transfers (e.g., legally authorized transfers to a fund through which resources are to be expended). Examples are transfers between enterprise funds and transfers to governmental funds.
<b>Net Income (Loss)</b>	The electronic report will calculate Net Income (Loss). If preparing a paper report, enter the sum of Income (Loss) Before Operating Transfers and Operating Transfers In minus Operating Transfers Out.
<b>Fund Equity, Beginning of Period</b>	The electronic report will carry forward the amount reported as Fund Equity, End of Period from the agency's prior year report. If preparing a paper report, enter the amount reported as Fund Equity, End of Period from the agency's prior year report.
<b>Contributed Capital:</b>	
<b>Federal</b>	Report the amounts received, in the form of grants, donations, or other paid-in capital from federal sources.
<b>State</b>	Report the amounts received, in the form of grants, donations, or other paid-in capital from state sources.
<b>Other Governmental Agencies</b>	Report the amounts received, in the form of grants, donations, or other paid-in capital from other governmental agency sources, such as the county and city governments.
<b>Non-Governmental Agencies</b>	Report the amounts received of paid-in capital from non-governmental sources.
<b>Prior Period Adjustment</b>	Report adjustments to prior years account balances.
<b>Residual Equity Transfers</b>	Report non-recurring or non-routine transfers of equity to other agencies. For example, transfers of residual balances of a dissolved district whose activities are assumed by a new city.

## Special Districts Financial Transactions Report Instructions

### Water Enterprise - Revenues, Expenses and Changes in Fund Equity Form – (Continued)

**Other** Report equity adjustments that are not prior period adjustments or residual equity transfers. If preparing an electronic report, explain this entry in a footnote. If preparing a paper report, explain this entry on the Comments Form.

**Fund Equity, End of Period** The electronic report will calculate Fund Equity, End of Period. If preparing a paper report, enter the sum of Net Income (Loss), all amounts reported as Fund Equity, Beginning of Period, Contributed Capital, Prior Period Adjustments, Residual Equity Transfers, and Other.

## Special Districts Financial Transactions Report Instructions

### Consolidation of Fund Equities and Transfers Form

The purpose of this form is to summarize the ending equity of the non-enterprise activities and each enterprise activity reported. All special districts must complete this form.

#### Specific Instructions

##### **Consolidation of Fund Equities:**

##### **Non-Enterprise Fund Equities**

The electronic report will carry forward the Fund Equity, End of Period amount reported for each non-enterprise Activities on the Revenues, Expenditures, Sources and Uses Form. If preparing a paper report, enter the amounts reported as Fund Equity, End of Period in the General and Special Funds, Debt Service Funds, and Capital Projects Funds for all non- enterprise activities on the Revenues, Expenditures, Sources and Uses Form.

##### **Enterprise Fund Equities:**

##### **Airport Enterprise**

The electronic report will carry forward the Fund Equity, End of Period amount reported for airport enterprise activity on the Revenues, Expenditures, and Changes in Fund Equity Form. If preparing a paper report, enter the amount reported as Fund Equity, End of Period on the airport enterprise activity's Revenues, Expenditures, and Changes in Fund Equity Form.

##### **Electric Enterprise**

The electronic report will carry forward the Fund Equity, End of Period amount reported for electric enterprise activity on the Revenues, Expenditures, and Changes in Fund Equity Form. If preparing a paper report, enter the amount reported as Fund Equity, End of Period on the electric enterprise activity's Revenues, Expenditures, and Changes in Fund Equity Form.

##### **Harbor and Port Enterprise**

The electronic report will carry forward the Fund Equity, End of Period amount reported for harbor and port enterprise activity on the Revenues, Expenditures, and Changes in Fund Equity Form. If preparing a paper report, enter the amount reported as Fund Equity, End of Period on the harbor and port enterprise activity's Revenues, Expenditures, and Changes in Fund Equity Form.

##### **Hospital Enterprise**

The electronic report will carry forward the Fund Equity, End of Period amount reported for hospital enterprise activity on the Revenues, Expenditures, and Changes in Fund Equity Form. If preparing a paper report, enter the amount reported as Fund Equity, End of Period on the hospital enterprise activity's Revenues, Expenditures, and Changes in Fund Equity Form.

## Special Districts Financial Transactions Report Instructions

### Consolidation of Fund Equities and Transfers Form – (Continued)

- Waste Disposal Enterprise** The electronic report will carry forward the Fund Equity, End of Period amount reported for waste disposal enterprise activity on the Revenues, Expenditures, and Changes in Fund Equity Form. If preparing a paper report, enter the amount reported as Fund Equity, End of Period on the waste disposal enterprise activity's Revenues, Expenditures, and Changes in Fund Equity Form.
- Water Enterprise** The electronic report will carry forward the Fund Equity, End of Period amount reported for water enterprise activity on the Revenues, Expenditures, and Changes in Fund Equity Form. If preparing a paper report, enter the amount reported as Fund Equity, End of Period on the water enterprise activity's Revenues, Expenditures, and Changes in Fund Equity Form.
- Total Ending Fund Equities, End of Period** The electronic report will calculate this total for each fund. If preparing a paper report, sum the amounts reported as Fund Equity, End of Period for the above activities. This total must agree with the amount reported as Total Fund Equity on the Consolidated Balance Sheet – Liabilities and Equity Form.
- Consolidation of Transfers In and Out:**
- General and Special Revenue Funds** The electronic report will consolidate and carry forward the Operating Transfers In and Operating Transfers Out amount reported for each non-enterprise activity on the Revenues, Expenditures, and Changes in Fund Equity Form. If preparing a paper report, enter the sum of all amounts reported as Operating Transfers In and Operating Transfers Out on all non- enterprise activities' Revenues, Expenditures, and Changes in Fund Equity Form, and report in the respective columns.
- Debt Service Funds** The electronic report will consolidate and carry forward the Operating Transfers In and Operating Transfers Out amount reported for each non-enterprise activity on the Revenues, Expenditures, and Changes in Fund Equity Form. If preparing a paper report, enter the sum of all amounts reported as Operating Transfers In and Operating Transfers Out on all non- enterprise activities' Revenues, Expenditures, and Changes in Fund Equity Form, and report in the respective columns.

## Special Districts Financial Transactions Report Instructions

### Consolidation of Fund Equities and Transfers Form – (Continued)

#### **Capital Projects Funds**

The electronic report will consolidate and carry forward the Operating Transfers In and Operating Transfers Out amount reported for each non-enterprise activity on the Revenues, Expenditures, and Changes in Fund Equity Form. If preparing a paper report, enter the sum of all amounts reported as Operating Transfers In and Operating Transfers Out on all non- enterprise activities' Revenues, Expenditures, and Changes in Fund Equity Form, and report in the respective columns.

#### **Enterprise Activities:**

##### **Airport**

The electronic report will carry forward the Operating Transfers In and Operating Transfers Out amount reported for airport enterprise activity on the Revenues, Expenditures, and Changes in Fund Equity Form. If preparing a paper report, enter the amount reported as Operating Transfers In and Operating Transfers Out on the airport enterprise activity's Revenues, Expenditures, and Changes in Fund Equity Form.

##### **Electric**

The electronic report will carry forward the Operating Transfers In and Operating Transfers Out amount reported for electric enterprise activity on the Revenues, Expenditures, and Changes in Fund Equity Form. If preparing a paper report, enter the amount reported as Operating Transfers In and Operating Transfers Out on the electric enterprise activity's Revenues, Expenditures, and Changes in Fund Equity Form.

##### **Harbor and Port**

The electronic report will carry forward the Operating Transfers In and Operating Transfers Out amount reported for harbor and port enterprise activity on the Revenues, Expenditures, and Changes in Fund Equity Form. If preparing a paper report, enter the amount reported as Operating Transfers In and Operating Transfers Out on the harbor and port enterprise activity's Revenues, Expenditures, and Changes in Fund Equity Form.

##### **Waste Disposal**

The electronic report will carry forward the Operating Transfers In and Operating Transfers Out amount reported for waste disposal enterprise activity on the Revenues, Expenditures, and Changes in Fund Equity Form. If preparing a paper report, enter the amount reported as Operating Transfers In and Operating Transfers Out on the waste disposal enterprise activity's Revenues, Expenditures, and Changes in Fund Equity Form.

## Special Districts Financial Transactions Report Instructions

### Consolidation of Fund Equities and Transfers Form – (Continued)

- Water** The electronic report will carry forward the Operating Transfers In and Operating Transfers Out amount reported for water enterprise activity on the Revenues, Expenditures, and Changes in Fund Equity Form. If preparing a paper report, enter the amount reported as Operating Transfers In and Operating Transfers Out on the water enterprise activity's Revenues, Expenditures, and Changes in Fund Equity Form.
- Total** The electronic report will calculate this total. If preparing a paper report enter the sum for the Operating Transfers In, Operating Transfers Out, and Net columns.

## **Special Districts Financial Transactions Report Instructions**

### **Appropriations Limit Information Form**

The purpose of this form is to report information about the agency's appropriations limit. Senate Bill 813, Chapter 1025, Statutes of 1987 requires the California State Controller to include in the Controller's annual report, the appropriations limit and the total appropriations subject to the limit for each special district, in accordance with California Constitutional Article XIII B.

#### **Specific Instructions**

This form must be completed by all special districts that are subject to the provisions of California Constitutional Article XIII B. Refer to California Constitutional Article XIII B for specific information on this requirement.

#### **Appropriations Limit**

Report the amount of the agency's appropriations limit.

#### **Total Annual Appropriations Subject to the Limit**

Report the amount of the agency's annual appropriations that are subject to the appropriations limit established for the fiscal year.

#### **Revenues received (Exceed) Under Appropriation Limit**

The electronic report will calculate this amount. If preparing a paper report, enter Appropriations Limit minus Total Annual Appropriations Subject to the limit.

## Special Districts Financial Transactions Report Instructions

### Long Term Debt Forms

#### General Obligation Bonds, Revenue Bonds, Certificates of Participation, and Other Long- Term Debt Form

The purpose of this form is to report transactions and balances of various types of long-term debt of the agency.

##### General Instructions

General Obligation Bonds refers to bonds whose principal and interest are payable from the proceeds of ad valorem taxes or ad valorem assessments which may be levied by the agency.

Revenue Bonds refers to bonds whose principal and interest are payable from the earnings of a revenue-producing enterprise.

Certificates of Participation refers to certificates whose principal and interest are payable from lease rental revenue of an agency.

Combine bond issues applicable to the same year of authorization, by activity. If zones have bonded debt, a separate form must be filed for each zone.

##### Specific Instructions

Information reported for each bond issuance must be consistently reported throughout the term of the bond. It is important to properly classify the type of debt and purpose for each new issuance. The information reported will be published as reported by the agency until maturity. You will not be able to modify this information on the electronic report once established.

Use a separate form for each debt issued. Report only the principal payments of debt service on this form.

Refunding bond issues should be reported in addition to the original issue that will be refunded until the original issue is “called” and redeemed. Once the original issue has been legally extinguished or “defeased” through the establishment of a trust, the original issue should no longer be reported.

##### District-wide or Improvement District/Zone

Indicate whether the form you are completing is District-wide or an Improvement District/Zone.

##### Improvement/Zone (If Applicable)

Report the name of the Improvement District/Zone.

## Special Districts Financial Transactions Report Instructions

### General Obligation Bonds, Revenue Bonds, Certificates of Participation, and Other Long-Term Debt Form - (Continued)

#### Type of Debt

Identify the type of bonded debt that was issued (e.g., general obligation bonds, revenue bonds, certificates of participation, and other long term indebtedness).

#### Activity

Identify the activity for which the long-term debt was issued.

#### Purpose of Issue

Provide a brief description of the purpose for which the debt was issued.

#### Nature of Revenue Pledged

Provide a brief description of the type of revenue that was pledged to repay the debt.

#### Percent of Pledge

Provide the percentage of revenue pledged. Express in the format of xxx.xx (e.g. 100.00, or 75.22).

#### Year of Authorization

Enter the first year of authorization.

#### Principal Amount Authorized

Enter the total amount of principal authorized.

#### Principal Amount Issued

Report the total amount of principal issued.

#### Beginning Maturity Date

Enter the year of first maturity date for the debt issued.

#### Ending Maturity Date

Report the year of ending maturity date for the debt issued.

#### Principal Amount Unmatured, Beginning of Fiscal Year

The electronic report will calculate the amount of Unmatured Principal, Beginning of the Fiscal Year. If preparing a paper report, enter the amount reported as Principal Amount Unmatured, End of the Fiscal Year on the agency's prior year report.

#### Adjustments - Increase (Decrease)

Report any adjustments to principal. If preparing an electronic report, explain this entry in a footnote. If preparing a paper report, explain this entry on the Comments Form.

#### Principal Amount Issued During Fiscal Year

Report the total amount issued during the fiscal year.

## **Special Districts Financial Transactions Report Instructions**

### **General Obligation Bonds, Revenue Bonds, Certificates of Participation, and Other Long-Term Debt Form - (Continued)**

#### **Principal Amount Matured During Fiscal Year**

Report the amount of principal paid during the fiscal year. Do not include the current portion of principal amounts that are payable in the following fiscal year.

#### **Principal Amount Defeased During Fiscal Year**

Report the principal amount defeased during the fiscal year.

#### **Principal Amount Unmatured, End of Fiscal Year**

The electronic report will calculate Principal Amount Unmatured, End of Fiscal Year. If preparing a paper report, enter the difference between Principal Amount Unmatured, Beginning of Fiscal Year and the sum of Adjustments, Principal Amount Issued, minus Principal Amount Matured and Principal Amount Defeased During the Fiscal Year.

#### **Principal Amount in Default, End of Fiscal Year**

Report the principal amount due but unpaid at the end of the fiscal year.

#### **Interest in Default, End of Fiscal Year**

Report the interest amount due but unpaid at the end of the fiscal year.

#### **Amount Held in Bond Reserve**

Report the amount that is required to be held in a reserve account in accordance with the bond agreement.

## **Special Districts Financial Transactions Report Instructions**

### **Special Assessment, Mello-Roos and Mark-Roos Form**

The purpose of this form is to report special assessment act bonds outstanding during the report year and is required to be filed only by agencies with this type of bond outstanding as a result of special assessment proceedings ordered by the agency's governing body.

#### **General Instructions**

1911 Act bonds refer to bonds issued under the 1911 Act statute by a local agency which by statute has no obligation to the bondholder except to forward any money paid by the benefited property owners.

1915 Act bonds refer to bonds issued under the 1915 Act statute by a local agency which by statute maintains a contingent liability. In the case of delinquent payments, the local agency can either advance the amount of the delinquency or levy a limited tax rate on the affected area. In the event of an advance, the funds are eventually returned to the local agency.

The information for the 1911 Act and 1915 Act bonds on this form reflects liabilities of property owners to bondholders and not primary liabilities of the special district. Therefore, any transactions and balances relating to these bonds should not be reported elsewhere in the Special Districts Financial Transactions Report. The only information required to be reported relevant to special assessment act bonds is on this form.

Mello-Roos and Mark-Roos Bonds transactions are to be reported on all applicable forms.

#### **Specific Instructions**

Complete a separate form for each type of issuance of debt.

#### **Type of Debt**

Identify the type of debt that was issued (e.g., 1911 Act Bonds, 1915 Act Bonds, Mark-Roos, Mello-Roos, and other special assessment debt).

#### **Activity**

Identify the activity for which the long-term debt was issued.

#### **Purpose of Debt**

Provide a brief description of the purpose for which the debt was issued.

#### **Nature of Revenue Pledged**

Provide a brief description of the type of revenue that was pledged to repay the debt.

#### **Percent of Pledge**

Provide the percentage of revenue pledged. Express in the format of xxx.xx.

## **Special Districts Financial Transactions Report Instructions**

### **Special Assessment, Mello-Roos and Mark-Roos Form – (Continued)**

#### **Principal Amount Unmatured, Beginning of Fiscal Year**

The electronic report will calculate the amount of Unmatured Principal, Beginning of the Fiscal Year. If preparing a paper report, enter the amount reported as Principal Amount Unmatured, End of the Fiscal Year on the agency's prior year report.

#### **Adjustments - Increase (Decrease)**

Report any adjustments to principal. If preparing an electronic report, explain this entry in a footnote. If preparing a paper report, explain this entry on the Comments Form.

#### **Principal Amount Issued During Fiscal Year**

Report the total amount issued during the fiscal year.

#### **Principal Amount Matured During Fiscal Year**

Report the amount of principal paid during the fiscal year. Do not include the current portion of principal amounts that are payable in the following fiscal year.

#### **Principal Amount Unmatured, End of Fiscal Year**

The electronic report will calculate Principal Amount Unmatured, End of Fiscal Year. If preparing a paper report, enter the difference between Principal Amount Unmatured, Beginning of Fiscal Year and the sum of Adjustments, Principal Amount Issued, minus Principal Amount Matured During Fiscal Year.

#### **Principal Amount Matured and Unpaid, End of Fiscal Year**

Report the principal amount due but unpaid at the end of the fiscal year.

#### **Interest in Matured and Unpaid, End of Fiscal Year**

Report the interest amount due but unpaid at the end of the fiscal year.

#### **Delinquent Assessments Due for Principal, End of Fiscal Year**

Report the amounts assessed for delinquent payments on principal.

#### **Delinquent Assessments Due for Interest, End of Fiscal Year**

Report the amounts assessed for delinquent payments on interest.

## Special Districts Financial Transactions Report Instructions

### Construction Financed by the United States and/or the State of California Form

The purpose of this form is to report construction loans held by the United States Government or the State of California.

#### Specific Instructions

Complete a separate form for each type of loan.

#### Type of Debt

Identify the type of loan that was issued (i.e., United States or State of California).

#### Activity

Identify the activity for which the loan was issued.

#### Purpose of Debt

Provide a brief description of the purpose for which the loan was issued.

#### Maximum Repayment, Beginning of Fiscal Year

The electronic report will carry forward the amount of Maximum Repayment, Beginning of the Fiscal Year from the agency's prior year report. If preparing a paper report, enter the amount reported as Maximum Repayment, End of the Fiscal Year on the agency's prior year report.

#### Adjustments - Increase (Decrease)

Report any adjustments to principal. Do not report principal payments on this line. If preparing an electronic report, explain this entry in a footnote. If preparing a paper report, explain this entry on the Comments Form.

#### Maximum Repayment, End of Fiscal Year

The electronic report will calculate the amount of Maximum Repayment, Beginning of the Fiscal Year. If preparing a paper report, enter the sum of Maximum Repayment, End of Fiscal Year and Adjustments - Increase (Decrease).

#### Amount Received to Date

Report the amount of funds transmitted to date by the federal or state government on behalf of the district, in compliance with the terms of the contract.

#### Amount Expended to Date on Behalf of District

Report the amount of funds expended to date by the federal or state government on behalf of the district, in compliance with the terms of the contract.

#### Principal Amount Unmatured, Beginning of Fiscal Year

The electronic report will calculate the amount of Unmatured Principal, Beginning of the Fiscal Year. If preparing a paper report, enter the amount reported as Principal Amount Unmatured, End of the Fiscal Year on the agency's prior year report.

## **Special Districts Financial Transactions Report Instructions**

### **Construction Financed by the United States and/or the State of California Form - (Continued)**

#### **Adjustments - Increase (Decrease)**

Report any adjustments to principal made during the fiscal year (e.g., audit adjustments, forgiveness of debt). If preparing an electronic report, explain this entry in a footnote. If preparing a paper report, explain this entry on the Comments Form.

#### **Principal Amount Received During Fiscal Year**

Report the amount received or expended on behalf of the district during the fiscal year.

#### **Principal Amount Matured During Fiscal Year**

Report the amount of principal paid during the fiscal year. Do not include the current portion of principal amounts that are payable in the following fiscal year.

#### **Principal Amount Unmatured, End of Fiscal Year**

The electronic report will calculate Principal Amount Unmatured, End of Fiscal Year. If preparing a paper report, enter the difference between Principal Amount Unmatured, Beginning of Fiscal Year and the sum of Adjustments and Principal Amount Received During Fiscal Year, minus Principal Amount Matured During Fiscal Year.

#### **Principal Amount Delinquent**

Report the principal amount due but unpaid at the end of the fiscal year.

#### **Interest Amount Delinquent**

Report the interest amount due but unpaid at the end of the fiscal year.

#### **Interest Amount Accrued**

Report the amount of accrued interest payable.

## **Special Districts Financial Transactions Report Instructions**

### **Time Warrants Form**

The purpose of this form is to report the transactions and balances of outstanding time warrants owed by the special district.

### **Specific Instructions**

Complete a separate form for each issuance of debt. Report only the principal amounts on this form. The current and long-term portions of debt should be reported in the Principal Amount Unmatured, End of Fiscal Year.

### **Activity**

Identify the activity for which the time warrants were issued.

### **Purpose of Debt**

Provide a brief description of the purpose for which the debt was issued.

### **Principal Amount Unmatured, Beginning of Fiscal Year**

The electronic report will calculate the amount of Unmatured Principal, Beginning of the Fiscal Year. If preparing a paper report, enter the amount reported as Principal Amount Unmatured, End of the Fiscal Year on the agency's prior year report.

### **Adjustments - Increase (Decrease)**

Report any adjustments to principal. If preparing an electronic report, explain this entry in a footnote. If preparing a paper report, explain this entry on the Comments Form.

### **Principal Amount Acquired During Fiscal Year**

Report the total amount of principal received during the fiscal year.

### **Principal Amount Matured During Fiscal Year**

Report the amount of principal paid during the fiscal year. Do not include the current portion of principal amounts that are payable in the following fiscal year.

### **Principal Amount Unmatured, End of Fiscal Year**

The electronic report will calculate Principal Amount Unmatured, End of Fiscal Year. If preparing a paper report, enter the difference between Principal Amount Unmatured, Beginning of Fiscal Year and the sum of Adjustments, Principal Amount Issued, minus Principal Amount Matured and Principal Amount Defeased During the Fiscal Year.

### **Principal Amount in Default**

Report the principal amount due but unpaid at the end of the fiscal year.

### **Interest in Default**

Report the interest amount due but unpaid at the end of the fiscal year.

## **Special Districts Financial Transactions Report Instructions**

### **Time Warrants Form - (Continued)**

#### **Principal Amount Due Not Presented**

Report the principal amount due, but not presented for payment.

#### **Interest Amount Due Not Presented**

Report the interest amount due, but not presented for payment.

#### **Interest Paid During the Fiscal Year**

Report the amount of interest that was paid during the fiscal year.

#### **Principal and Interest Due During the Next Fiscal Year**

Report the principal and interest due during the next fiscal year.

## Special Districts Financial Transactions Report Instructions

### Lease Obligations Form

The purpose of this form is used to report lease-obligations that have a term of more than 10 years and provide the special district ownership of the property at the end of the term. This form is required to be filed by special districts that are lessees (party to the agreement who pays) in a lease-purchase agreement. Provide all information requested.

#### Specific Instructions

Total future payments that will be required if the special district completes the unexpired term of the lease-obligation should include principal and interest.

#### Activity

Identify the activity for which the lease obligation was made.

#### Purpose of Lease

Provide a brief description of the purpose for which the lease obligation was made.

#### Original Term of Lease - Number of Years

Enter the term of the lease. Use whole numbers only.

#### Type of Lease

Identify the type of lease entered into (e.g. contract, rental, lease or other).

#### Name of Lessor

Report the name of the lessor (party to the agreement who receives the lease payments).

#### Total Principal and Interest Unmatured, Beginning of Fiscal Year

The electronic report will calculate the amount of Total Principal and Interest Unmatured, Beginning of the Fiscal Year. If preparing a paper report, enter the amount reported as Principal and Interest Unmatured, End of the Fiscal Year on the agency's prior year report.

#### Principal Payment During Fiscal Year

Enter the amount of principal paid during the fiscal year. Do not include the current portion of principal amounts that are payable in the following fiscal year.

#### Interest Payment During Fiscal Year

Report the amount of interest paid during the fiscal year. Do not include the current portion of interest amounts that are payable in the following fiscal year.

#### Adjustments - Increase (Decrease)

Report any adjustments to principal made during the fiscal year. If preparing an electronic report, explain this entry in a footnote. If preparing a paper report, explain this entry on the Comments Form.

#### Total Principal and Interest Unmatured, End of Fiscal Year

Report the amount of principal and interest outstanding at the end of the fiscal year.

#### Total Unmatured Principal (Only) End of Fiscal Year

Report the amount of principal only that is unpaid at the end of the fiscal year. Do not include the interest.

## Special Districts Financial Transactions Report Instructions

### Consolidated Balance Sheet – Assets Form

This purpose of this form is to measure the financial position of all activities of the special district at the end of the fiscal year. This form must be completed by all special districts.

#### Specific Instructions

The balance sheet is divided into four types of funds: General and Special Revenue Funds, Debt Service Funds, and Capital Projects Funds, Enterprise Funds; and two account groups: General Fixed Assets and General Long-Term Debt. Other funds not specifically provided for on this form, such as a cemetery endowment fund, should be consolidated with the General and Special Revenue Funds.

Do not report 1911 and 1915 Act Special Assessment bond fund balances on this form. Information for these special act bonds are limited to the Long Term Debt Special Assessment - Mello-Roos and Mark-Roos Form only.

Report non-enterprise long-term debt and fixed assets in the two Account Groups and not in any of the funds.

#### Assets:

<b>Cash and Cash Equivalents</b>	Report currency, coin, checks, money orders and bankers' drafts on hand or on deposit with the county treasurer or agency designated as custodian of cash and bank deposits.
<b>Taxes Receivable</b>	Report the uncollected portion of taxes that a government has levied.
<b>Interest Receivable</b>	Report interest earned but uncollected on notes, time deposits, loans, security, or other investments.
<b>Accounts Receivable</b>	Report the uncollected portion of earned revenues and reimbursed projects for which a receivable account has not otherwise been provided.
<b>Loans, Notes and Contracts Receivable</b>	Enter amounts that have been loaned to individuals and/or organizations. Amounts due the agency arising from contractual obligation.
<b>Due From Other Funds</b>	Report amounts of cash receivable from other funds normally transferred in the next succeeding year.
<b>Inventory of Materials and Supplies</b>	Enter materials and supplies on hand for future consumption.
<b>Other Current Assets</b>	Report all other current assets for which an account has not been otherwise provided.

## Special Districts Financial Transactions Report Instructions

### Consolidated Balance Sheet – Assets Form – (Continued)

<b>Lease Payments Receivable</b>	Report the total amount due the agency throughout the terms of a capital lease agreement. Refer to Financial Accounting Standards Board Statement No. 13 for additional capitalization criteria.
<b>Unearned Finance Charge</b>	Report the unearned portion of lease receivable to be amortized over the term of the lease. The unearned portion is equal to the difference between the present value of the lease payments receivable and the gross lease payments receivable. Refer to Financial Accounting Standards Board Statement No. 13 for additional information.
<b>Investments</b>	Report securities, time certificates of deposit, savings accounts, and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. Do not include real estate used in governmental operations.
<b>Restricted Assets</b>	Report monies or other resources whose use is restricted by legal or contractual requirements.
<b>Deferred Charges</b>	Report expenditures that are not chargeable to the fiscal period in which they were made but that are carried as an asset on the balance sheet, pending amortization or other disposition (i.e., bond issuance costs).
<b>Unamortized Discount on Long-Term Debt</b>	Report that portion of the face value of bonds exceeding the amount received from the sale, which remains to be amortized over the remaining life of such bonds.
<b>Other Assets</b>	Report all other assets for which an account has not otherwise been provided.
<b>Fixed Assets:</b>	
<b>Land</b>	Report the cost of land purchased or, if acquired by gift, the appraised value at the date received.
<b>Buildings and Improvements</b>	Report the cost or, if acquired by gift, the appraised value of all, permanent buildings, structures, monuments, fences, retaining walls, pavement, sidewalks, grading and landscaping, docks and waterfront improvements, tunnels, viaducts, canals and anything else which adds to the value of property. Include the cost of fixtures attached to and forming a permanent part of buildings and improvements, and the cost of improvements made by the district to leased property.

## Special Districts Financial Transactions Report Instructions

### Consolidated Balance Sheet – Assets Form – (Continued)

<b>Equipment</b>	Report the cost or, if acquired by gift, the appraised value at the date received, of all physical property of a permanent nature, other than land, buildings and improvements.
<b>Construction in Progress</b>	Report the cost of construction work undertaken but not yet completed.
<b>Total Fixed Assets</b>	The electronic report will calculate Total Fixed Assets. If preparing a paper report, enter the sum of Land, Buildings and Improvements, Equipment, and Construction in Progress.
<b>Accumulated Depreciation</b>	Report the amount of depreciation to date.
<b>Net Fixed Assets</b>	The electronic report will calculate Net Fixed Assets. If preparing a paper report, enter Total Fixed Assets minus Accumulated Depreciation.
<b>Other Debits:</b>	
<b>Amount Available in Debt Service Funds</b>	An account shown in the General Long-Term Debt Account Group which designates the amounts of assets available in Debt Service.
<b>Amount to be Provided</b>	An account in the General Long-Term Debt Account Group which represents the amount to be provided from taxes or other general revenues to retire outstanding general long- term debt.
<b>Total Assets</b>	The electronic report will calculate Total Assets for all funds and account groups. If preparing a paper report, enter the sum of amounts reported in the Assets reporting category for the General and Special Revenue Fund and Debt Service, and Capital Projects Fund columns. Enter the sum of amounts reported in the Assets reporting category and the Net Fixed Assets total for the Enterprise Fund. Enter the amount reported as Net Fixed Assets for the General Fixed Assets column. Enter the amounts reported as Other Debits for the General Long-Term Debt.

**Special Districts Financial Transactions Report Instructions**

**Consolidated Balance Sheet – Liabilities and Equity Form**

**Specific Instructions:**

<b>Liabilities:</b>	
<b>Accounts Warrants Payable</b>	Report amounts owed on open account to private persons or organizations for goods and services furnished to the district (but not including amounts owed to other funds or to other governments). The amount of warrants issued which have not yet been paid. If the warrants will be outstanding for more than one year, they should be reported in the General Long- Term Debt column.
<b>Loan and Notes Payable</b>	Enter short-term loans and tax anticipation notes payable.
<b>Interest Payable Matured/Accrued</b>	Enter unpaid interest on bonds and loans, which have reached or passed its maturity date. Interest accrued but not due until a later date.
<b>Other Current Liabilities</b>	Report other current liabilities not included above. Include current portion of judgments payable.
<b>Compensated Absences Payable</b>	Enter current and long-term portion of compensated absences payable.
<b>Due to Other Governments</b>	Report the amount owed to another governmental entity.
<b>Due to Other Funds</b>	Report the amounts owed to another fund in the district, which are due within one year.
<b>Long-Term Debt:</b>	
<b>General Obligation Bonds</b>	Report the principal amount unmatured at the end of the fiscal year.
<b>Revenue Bonds</b>	Report the principal amount unmatured end of fiscal year.
<b>Certificates of Participation</b>	Report the principal amount unmatured end of fiscal year.
<b>Special Assessment Bonds</b>	Report Mello-Roos and Mark-Roos Bonds principal amount unmatured end of fiscal year. Do not include 1911 and 1915 Act Bonds.

## Special Districts Financial Transactions Report Instructions

### Consolidated Balance Sheet – Liabilities and Equity Form – (Continued)

<b>Federal</b>	Report the principal amount unmatured end of fiscal year.
<b>State</b>	Report the principal amount unmatured end of fiscal year.
<b>Time Warrants</b>	Report the principal amount unmatured end of fiscal year.
<b>Other Long-Term Indebtedness</b>	Report the principal amount unmatured end of fiscal year.
<b>Unamortized Premium on Long-Term Debt</b>	Report the unamortized portion of the excess of bond proceeds over their face value (excluding interest and issuance costs).
<b>Advances for Construction</b>	Report advances for construction that will be wholly or partially refunded. When the refund has been made, the balance, if any, remaining in the account shall be transferred to Contributed Capital.
<b>Deferred Revenue</b>	Report the amounts for which asset recognition criteria have been met, but for which revenue recognition criteria have not yet met. Under the modified accrual basis of accounting, such amounts are measurable, but not available. Include receivable amounts that under the modified accrual basis of accounting are measurable but not yet available.
<b>All Other Non-Current Liabilities</b>	Report other long-term liabilities and credits for which specific reporting category has not been otherwise provided.
<b>Total Liabilities</b>	The electronic report will calculate Total Liabilities for all funds and account groups. If preparing a paper report, enter the sum of amounts reported in the Liabilities reporting category.
<b>Fund Equity:</b>	
<b>Contributed Capital</b>	Report the amounts received in the form of grants, donations, or other paid-in capital for construction or acquisition of utility plant capital assets.
<b>Investment in General Fixed Assets</b>	Report the equity in all general fixed assets, other than those financed from an internal service or enterprise fund.

## Special Districts Financial Transactions Report Instructions

### Consolidated Balance Sheet – Liabilities and Equity Form – (Continued)

<b>Retained Earnings:</b>	
<b>Reserved</b>	Report the portion of accumulated earnings that are restricted for specific purposes.
<b>Unreserved</b>	Report the excess of the assets over liabilities and retained earnings reserved portion.
<b>Fund Balances:</b>	
<b>Reserved</b>	Report the reserved portion of fund balances.
<b>Unreserved Designated</b>	Report the portion of fund balance segregated to indicate tentative plans for financial resource utilization in a future period, such as for general contingencies or for equipment replacement. Such designations reflect tentative managerial plans or intent and should be clearly distinguished from reserves. Designated portions of fund balance represent resources available to finance expenditures other than those tentatively planned.
<b>Unreserved Undesignated</b>	Report the excess of the assets of a governmental fund or trust fund over its liabilities and fund balance reserved and unreserved undesignated accounts.
<b>Total Fund Equity</b>	The electronic report will calculate Total Fund Equity for all funds and account groups. If preparing a paper report, enter the sum of amounts reported in the Fund Equity reporting category.
<b>Total Liabilities and Fund Equity</b>	The electronic report will calculate Total Liabilities and Fund Equity for all funds and account groups. If preparing a paper report, enter the sum of amounts reported as Total Liabilities and Fund Equity.