

Special District Name: Upper Mokelumne River Watershed Authority  
Special Districts' Financial Transactions Report  
General Information

Fiscal Year: 2022

District Mailing Address

Street 1   Has Address Changed?  
Street 2   
City  State  Zip   
Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="John"/>	<input type="text"/>	<input type="text" value="Coleman"/>	<input type="text" value="Chair"/>
Member 2	<input type="text" value="Terry"/>	<input type="text"/>	<input type="text" value="Woodrow"/>	<input type="text" value="Vice Chair"/>
Member 3	<input type="text" value="Brian"/>	<input type="text"/>	<input type="text" value="Oneto"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Rich"/>	<input type="text"/>	<input type="text" value="Farrington"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Jack"/>	<input type="text"/>	<input type="text" value="Garamendi"/>	<input type="text" value="Director"/>
Member 6	<input type="text" value="Jeff"/>	<input type="text"/>	<input type="text" value="Davidson"/>	<input type="text" value="Director"/>
Member 7	<input type="text" value="Richard"/>	<input type="text"/>	<input type="text" value="Blood"/>	<input type="text" value="Director"/>
Member 8	<input type="text" value="Ed"/>	<input type="text"/>	<input type="text" value="Gonzalez"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Rob"/>	<input type="text"/>	<input type="text" value="Alcott"/>	<input type="text" value="Manager"/>	<input type="text" value="robalcott@aol.com"/>
Official 2	<input type="text" value="Kevin"/>	<input type="text"/>	<input type="text" value="Ma"/>	<input type="text" value="Fiscal Officer"/>	<input type="text" value="kevin.ma@ebmud.com"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name  M. I.  Last Name   
Telephone  Email

Independent Auditor

Firm Name   
First Name  M. I.  Last Name   
Telephone

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

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

BCU  DPCU

3. Is financial data of this BCU included in the financial statements or Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?

City  County  Special District

4. In which City, County, or Special District financial statements or ACFR is the financial data of this BCU included?

City name:

County name:

Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)?  Yes  No

Special District Name: Upper Mokelumne River Watershed Authority  
Special Districts' Financial Transactions Report  
Water Enterprise Fund  
Statement of Revenues, Expenses, and Changes in Fund Net Position

**Fiscal Year: 2022**

**Operating Revenues**

Water Sales Revenues

Retail Water Sales

R01.	Residential	
R02.	Business	
R03.	Industrial	
R04.	Irrigation	
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	

Water Services Revenues

R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	158,500
R18.	Other Operating Revenues	
R19.	<b>Total Operating Revenues</b>	<b>\$158,500</b>

**Operating Expenses**

Water Supply Expenses

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

R31.	Contractual Services	1,004,065
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	85,644
R34.	Depreciation and Amortization Expenses	
R35.	Other Operating Expenses	80,286
R36.	<b>Total Operating Expenses</b>	<b>\$1,169,995</b>
R37.	<b>Operating Income (Loss)</b>	<b>\$-1,011,495</b>
<b>Nonoperating Revenues</b>		
R38.	Investment Income	266
R39.	Rents, Leases, Concessions, and Royalties	
Taxes and Assessments		
SD40.	Current Secured and Unsecured (1%)	
SD41.	Voter-Approved Taxes	
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	
SD44.	Special Assessments	
SD45.	Special Taxes	
SD46.	Prior-Year Taxes and Assessments	
SD47.	Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal		
R48.	Aid for Construction	
R49.	Other Intergovernmental – Federal	
Intergovernmental – State		
R50.	Aid for Construction	
SD51.	Homeowners Property Tax Relief	
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	1,080,250
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	
R58.	Other Nonoperating Revenues	
R59.	<b>Total Nonoperating Revenues</b>	<b>\$1,080,516</b>

<b>Nonoperating Expenses</b>		
R60.	Interest Expense	
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	
R63.	<b>Total Nonoperating Expenses</b>	\$0
R64.	<b>Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items</b>	\$69,021
<b>Capital Contributions</b>		
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	<b>Total Capital Contributions</b>	\$0
R72.	<b>Transfers In</b>	
R73.	<b>Transfers Out</b>	
<b>Special and Extraordinary Items</b>		
R73.5	Special Item	
R73.6	Extraordinary Item	
R73.7	<b>Total Special and Extraordinary Items</b>	\$0
R74.	<b>Change in Net Position</b>	\$69,021
R75.	<b>Net Position (Deficit), Beginning of Fiscal Year</b>	\$526,075
R76.	<b>Adjustment</b>	
R77.	Reason for Adjustment	
R78.	<b>Net Position (Deficit), End of Fiscal Year</b>	\$595,096
<b>Net Position (Deficit)</b>		
R79.	Net Investment in Capital Assets	
R80.	Restricted	
R81.	Unrestricted	595,096
R82.	<b>Total Net Position (Deficit)</b>	\$595,096

Special District Name: Upper Mokelumne River Watershed Authority  
Special Districts' Financial Transactions Report  
Statement of Net Position  
Proprietary Funds

Fiscal Year: 2022

		Enterprise	Internal Service
<b>Assets</b>			
Current Assets			
Cash and Investments			
R01.	Unrestricted	620,940	
R02.	Restricted		
R03.	Accounts Receivable (net)	226,828	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)	35	
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items		
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$847,803	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R14.5	Lease Receivable		
R15.	Other Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land		
R17.	Buildings and Improvements		
R18.	Equipment		
R18.5	Infrastructure		
R18.6	Lease Assets (Lessee)		
R19.	Other Intangible Assets – Amortizable		
R20.	Construction in Progress		
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization		
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$0	\$0
R27.	<b>Total Assets</b>	<b>\$847,803</b>	<b>\$0</b>

**Deferred Outflows of Resources**

R28.	Related to Pensions		
R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	<b>Total Deferred Outflows of Resources</b>	\$0	\$0
R31.	<b>Total Assets and Deferred Outflows of Resources</b>	\$847,803	\$0

**Liabilities**

## Current Liabilities

R32.	Accounts Payable	62,545	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	190,162	
R38.	Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	<b>Total Current Liabilities</b>	\$252,707	\$0

## Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R54.5	Lease Liability		
R55.	Lease Obligations (Purchase Agreements)		
R56.	Net Pension Liability		
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	<b>Total Noncurrent Liabilities</b>	\$0	\$0
R61.	<b>Total Liabilities</b>	\$252,707	\$0

**Deferred Inflows of Resources**

R62. Related to Pensions		
R62.5 Related to OPEB		
R62.6 Related to Debt Refunding		
R62.7 Related to Leases		
R63. Other Deferred Inflows of Resources		
R64. <b>Total Deferred Inflows of Resources</b>	\$0	\$0
R65. <b>Total Liabilities and Deferred Inflows of Resources</b>	\$252,707	\$0
R66. <b>Total Net Position (Deficit)</b>	\$595,096	\$0

**Net Position (Deficit)**

R67. Net Investment in Capital Assets		
R68. Restricted		
R69. Unrestricted	595,096	
R70. <b>Total Net Position (Deficit)</b>	\$595,096	\$0



Special District Name: Upper Mokelumne River Watershed Authority  
Special Districts' Financial Transactions Report  
Summary

**Fiscal Year: 2022**

		Governmental Funds	Internal Service Fund	Enterprise Fund	Total
<b>Governmental Revenues</b>					
R01.	General				
R02.	Special Revenue				
R03.	Debt Service				
R04.	Capital Projects				
R05.	Permanent				
R06.	Transportation				
R07.	<b>Total Governmental Revenues</b>	\$0			
<b>Internal Service Revenues</b>					
R08.	Total Operating Revenues		\$0		
R09.	Total Non-Operating Revenues		\$0		
R10.	<b>Total Internal Service Revenues</b>		\$0		
<b>Enterprise Revenues</b>					
<b>Operating Revenues</b>					
R11.	Airport				
R12.	Electric				
R13.	Gas				
R14.	Harbor and Port				
R15.	Hospital				
R16.	Sewer				
R17.	Solid Waste				
R18.	Transit				
R19.	Water			158,500	
R20.	Other Enterprise				
R21.	Conduit				
R22.	Transportation				
R23.	<b>Total Operating Revenues</b>			\$158,500	
<b>Non-Operating Revenues</b>					
R24.	Airport				
R25.	Electric				
R26.	Gas				
R27.	Harbor and Port				
R28.	Hospital				
R29.	Sewer				
R30.	Solid Waste				
R31.	Transit				
R32.	Water			1,080,516	
R33.	Other Enterprise				
R34.	Conduit				
R35.	Transportation				
R36.	<b>Total Non-Operating Revenues</b>			\$1,080,516	
R36.5	<b>Total Revenues</b>	\$0	\$0	\$1,239,016	\$1,239,016

<b>Governmental Expenditures</b>					
R37.	General				
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	<b>Total Governmental Expenditures</b>	\$0			
<b>Internal Service Expenses</b>					
R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	<b>Total Internal Service Expenses</b>		\$0		
<b>Enterprise Expenses</b>					
<b>Operating Expenses</b>					
R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water			1,169,995	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	<b>Total Operating Expenses</b>			\$1,169,995	
<b>Non-Operating Expenses</b>					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	<b>Total Non-Operating Expenses</b>			\$0	
R72.5	<b>Total Expenditures/Expenses</b>	\$0	\$0	\$1,169,995	\$1,169,995
R73.	Transfer In				
R74.	Transfer Out				
R75.	<b>Change in Fund Balance/Net Position</b>	\$0	\$0	\$69,021	\$69,021
R76.	<b>Fund Balance/Net Position (Deficit), Beginning of Fiscal Year</b>	\$0	\$0	\$526,075	\$526,075

R77.	Adjustments				
R78.	<b>Fund Balance/Net Position (Deficit), End of Fiscal Year</b>	\$0	\$0	\$595,096	\$595,096
<b>Assets</b>					
R79.	Total Current Assets			847,803	847,803
R80.	Total Noncurrent Assets				
R81.	<b>Total Assets</b>	\$0	\$0	\$847,803	\$847,803
<b>Liabilities</b>					
R82.	Total Current Liabilities			252,707	252,707
R83.	Total Noncurrent Liabilities				
R84.	<b>Total Liabilities</b>	\$0	\$0	\$252,707	\$252,707
R85.	<b>Total Fund Balance/Net Position (Deficit)</b>	\$0	\$0	\$595,096	\$595,096

Special District of Upper Mokelumne River Watershed Authority  
Special District Financial Transactions Report  
Footnotes

Fiscal Year: 2022		
FORM DESC	FIELD NAME	FOOTNOTES
WaterEnterpriseFund	(R17)OtherWaterServicesRevenues	Member contributions.
WaterEnterpriseFund	(R31)ContractualServices	Due to a decrease in grant related expenditures.
WaterEnterpriseFund	(R33)GeneralandAdministrativeExpenses	Decrease in general and administrative expenditures.
WaterEnterpriseFund	(R35)OtherOperatingExpenses	Includes planning and development expenditures.
WaterEnterpriseFund	(R54)OtherIntergovernmentalState	State grant proceeds.
ProprietaryFunds	(R01)Entpr-Unrestricted	Increase in cash is due to collection of accounts receivable.
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Decrease in year-end expense accruals.
ProprietaryFunds	(R56)Entpr-NetPensionLiability	No Pension.

Total Footnote: 8

---