

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Castaic Lake Water Agency

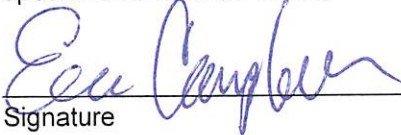
Reporting Year: 2018

ID Number: 12451903000

Certification:

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

Special District Fiscal Officer


Signature

Chief Financial & Admin. Officer
Title

Eric Campbell
Name (Please Print)

1-31-19
Date

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

Please complete, sign, and mail this cover page to either address below:

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

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

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/30/2019 6:37:00 PM

Supplement to the Annual Report of Special Districts

Special District ID Number:	12451903000
Name of District:	Castaic Lake Water Agency

Mark the appropriate box below to indicate the ending date of your agency's fiscal year. Report data for that period only.

- | | | | |
|---|---|--|-------------------------------------|
| <input type="checkbox"/> July 2017 | <input type="checkbox"/> October 2017 | <input type="checkbox"/> January 2018 | <input type="checkbox"/> April 2018 |
| <input type="checkbox"/> August 2017 | <input type="checkbox"/> November 2017 | <input type="checkbox"/> February 2018 | <input type="checkbox"/> May 2018 |
| <input type="checkbox"/> September 2017 | <input checked="" type="checkbox"/> December 2017 | <input type="checkbox"/> March 2018 | <input type="checkbox"/> June 2018 |

Final six-month fiscal year ended 12/31/2017.

Return this form to the **California State Controller's Office**.

Local Government Programs and Services Division
 Local Government Reporting Section
 P.O. Box 942850
 Sacramento, CA 94250

If you have any questions regarding this form please contact:

U.S. Bureau of the Census, Michael Osman, 1-800-242-4523

A. Capital Outlay Expenditures for Enterprise Activities

Please report your government's capital outlay expenditures for the following enterprise activities, if applicable:

Airport Enterprise	Amount
Land and Equipment (Census Code G01)	\$
Construction (Census Code F01)	\$

Electric Enterprise	Amount
Land and Equipment (Census Code G92)	\$
Construction (Census Code F92)	\$

Harbor and Port Enterprise	Amount
Land and Equipment (Census Code G87)	\$
Construction (Census Code F87)	\$

Hospital Enterprise	Amount
Land and Equipment (Census Code G36)	\$
Construction (Census Code F36)	\$

Waste Disposal Enterprise	Amount
Land and Equipment (Census Code G80)	\$
Construction (Census Code F80)	\$

Water Enterprise	Amount
Land and Equipment (Census Code G91)	\$ 353,906
Construction (Census Code F91)	\$ 3,367,202

U.S. Bureau of the Census – Revised 5/2018

Special District of Castaic Lake Water Agency
 Special Districts Financial Transactions Report
 General Information

Fiscal Year: 2018

District Mailing Address

Street 1 27234 Bouquet Canyon Road

Has Address Changed?

Street 2

City Santa Clarita

State CA Zip 91350

Email rpatterson@scvwa.org

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	Robert	J	DiPrimo	President
Member 2	Gary	R	Martin	Vice President
Member 3	Thomas		Campbell	Director
Member 4	Ed		Colley	Director
Member 5	William		Cooper	Director
Member 6	R.J.		Kelly	Director
Member 7	E.G.		Gladbach	Director
Member 8	Jacque		McMillan	Director
Member 9	William		Pesci	Director
Member 10	Dean		Efstathiou	Director
Member 11	B.J.		Atkins	Director
Member				

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	Matthew	G	Stone	General Manager	mstone@scvwa.org
Official 2	Eric		Campbell	Chief Financial and Administra	ecampbell@scvwa.org
Official 3	Rochelle		Patterson	Director of Finance and Admin	rpatterson@scvwa.org
Officials					

Report Prepared By

First Name Christopher M. I. J Last Name Brown
 Telephone (657) 214-2307 Email chris@fedakbrownllp.com

Independent Auditor

Firm Name Fedak & Brown LLP
 First Name Christopher M. I. J Last Name Brown
 Telephone (657) 214-2307

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

✓ = Agrees to audited 5/13

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 Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?

City County Special District

4. In which City, County, or Special District financial statements or CAFR 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 of Castaic Lake Water Agency
Special Districts Financial Transactions Report
Comments for the Special District Report

Fiscal Year: 2018

Comments

As discussed in Note 1 of the audited financial statements as of December 31, 2017, Valencia Water Company (VWC) is included as a blended component unit - water enterprise fund of the Agency as of the balance sheet date. The financial statements of VWC as of December 31, 2017 were audited by other auditors.

Special District of Castaic Lake Water Agency
Special Districts Financial Transactions Report
Water Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2018

Operating Revenues		
Water Sales Revenues		
Retail Water Sales		
R01.	Residential	24,690,557
R02.	Business	10,396,136
R03.	Industrial	1,307,891
R04.	Irrigation	7,651,703
R09.	Sales to Other Utilities for Resale	14,998,515
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	781,036
Water Services Revenues		
R12.	Fire Prevention	
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	5,324,747
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	543,053
R19.	Total Operating Revenues	\$65,693,638
Operating Expenses		
Water Supply Expenses		
R20.	Water Supply	
R21.	Water Purchases	32,943,704
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	5,720,388
R25.	Treatment	5,913,581
R26.	Transmission and Distribution	3,398,604
R28.	Customer Accounting and Collection	1,046,984
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	

R33. General and Administrative Expenses	12,353,465
R34. Depreciation and Amortization Expenses	14,314,630
R35. Other Operating Expenses	
R36. Total Operating Expenses	<u>\$75,691,356</u>
R37. Operating Income (Loss)	<u>\$-9,997,718</u>

Nonoperating Revenues

R38. Investment Earnings	6,110,195
R39. Rents, Leases, and Franchises	
Taxes and Assessments	
SD40. Current Secured and Unsecured (1%)	12,478,475
SD41. Voter-Approved Taxes	14,988,198
SD42. Pass-through Property Taxes (ABX1 26)	
SD43. Property Assessments	
SD44. Special Assessments	
SD45. Special Taxes	
SD46. Prior-Year Taxes and Assessments	506,037
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	174,474
SD52. Timber Yield	
R53. In-Lieu Taxes	
R54. Other Intergovernmental – State	
R55. Intergovernmental – County	
R56. Intergovernmental – Other	
R57. Gain on Disposal of Capital Assets	
R58. Other Nonoperating Revenues	4,017,208
R59. Total Nonoperating Revenues	<u>\$38,274,587</u>

28,147,184

Nonoperating Expenses

R60. Interest Expense	8,231,822
R61. Loss on Disposal of Capital Assets	
R62. Other Nonoperating Expenses	546,309
R63. Total Nonoperating Expenses	<u>\$8,778,131</u>
R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	<u>\$19,498,738</u>

Capital Contributions

R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	6,537,051
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	
R71.	Total Capital Contributions	\$6,537,051
R72.	Transfers In	
R73.	Transfers Out	

Special and Extraordinary Items

R73.5	Special Item	
R73.6	Extraordinary Item	
R73.7	Total Special and Extraordinary Items	\$0
R74.	Change in Net Position	\$26,035,789
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$470,483,590
R76.	Adjustment	-4,156,214
R77.	Reason for Adjustment	Adjustments related to GASB 75 impleme
R78.	Net Position (Deficit), End of Fiscal Year	\$492,363,165

Net Position (Deficit)

R79.	Net Investment in Capital Assets	397,159,079
R80.	Restricted	86,900,027
R81.	Unrestricted	8,304,059
R82.	Total Net Position (Deficit)	\$492,363,165

Note:

(R77) Reason for Adjustment: Adjustments related to GASB 75 implementation integration of Valencia Water Division and capital assets

Special District of Castaic Lake Water Agency
Special Districts Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2018

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 10) (Record Completed)	1999 Series A Revenue COP (Capital Imp) ✓
R04. Nature of Revenue Pledged	Net Revenues ✓
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation ✓
R07. Fund Type	Enterprise ✓
SD08. Activity	Water Enterprise ✓
R09. Year of Issue	1999 ✓
R10. Beginning Maturity Year	2002
R11. Ending Maturity Year	2030 ✓
R12. Principal Authorized	156,855,000
R13. Principal Issued to Date	103,368,084
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$63,355,635
R16. Adjustment to Principal in Current Fiscal Year	3,715,111 <i>Accretion</i>
R17. Reason for Adjustment to Principal in Current Fiscal Year	Future annual principal payment added to
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	0
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	<i>20</i> \$67,070,746 ✓
R22. Principal Payable, Current Portion	0
R23. Principal Payable, Noncurrent Portion	\$67,070,746
R24. Interest Paid in Current Fiscal Year	0
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Note:

(R17) Reason for Adjustment to Principal in Current Fiscal Year: Future annual principal payment added to the capital appreciation certificate's balance

Special District of Castaic Lake Water Agency
Special Districts Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2018

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (2 of 10) (Record Completed)	2010 Series B Revenue COP (Constructic
R04. Nature of Revenue Pledged	Net Retail Water Sales
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation
R07. Fund Type	Enterprise
SD08. Activity	Water Enterprise
R09. Year of Issue	2010
R10. Beginning Maturity Year	2011
R11. Ending Maturity Year	2040
R12. Principal Authorized	14,475,000
R13. Principal Issued to Date	14,475,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$12,900,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	624,358
R19. Principal Paid in Current Fiscal Year	0
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	624,358
R20. <u>Principal Defeased in Current Fiscal Year</u>	12,900,000
R21. Principal Payable, End of Fiscal Year	\$0
R22. Principal Payable, Current Portion	0
R23. Principal Payable, Noncurrent Portion	\$0
R24. Interest Paid in Current Fiscal Year	0
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of Castaic Lake Water Agency
Special Districts Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: [Detail Summary of Long-Term Debt](#)

Fiscal Year: 2018

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (3 of 10) (Record Completed)	COP 2008A - Refund COP 2004B
R04. Nature of Revenue Pledged	Net Revenues
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation
R07. Fund Type	Enterprise
SD08. Activity	Water Enterprise
R09. Year of Issue	2008
R10. Beginning Maturity Year	2008
R11. Ending Maturity Year	2032
R12. Principal Authorized	39,300,000
R13. Principal Issued to Date	39,300,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$22,825,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	
R19. Principal Paid in Current Fiscal Year	5,375,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$17,450,000
R22. Principal Payable, Current Portion	5,600,000
R23. Principal Payable, Noncurrent Portion	\$11,850,000
R24. Interest Paid in Current Fiscal Year	364,958
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of Castaic Lake Water Agency
Special Districts Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2018

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (4 of 10) (Record Completed)	2010 Series A COP - Refund 2001 Series
R04. Nature of Revenue Pledged	Net Revenues
R05. Percent of Pledge	100%
R06. Debt Type	Certificates of Participation
R07. Fund Type	Enterprise
SD08. Activity	Water Enterprise
R09. Year of Issue	2010
R10. Beginning Maturity Year	2011
R11. Ending Maturity Year	2031
R12. Principal Authorized	70,595,000
R13. Principal Issued to Date	70,595,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$54,315,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	1,353,506
R19. Principal Paid in Current Fiscal Year	2,865,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	52,058
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$52,751,448
R22. Principal Payable, Current Portion	2,995,000
R23. Principal Payable, Noncurrent Portion	\$49,756,448
R24. Interest Paid in Current Fiscal Year	2,413,906
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of Castaic Lake Water Agency
Special Districts Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2018

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (5 of 10) (Record Completed)	2014A Revenue Refunding Bonds - Refur ✓
R04. Nature of Revenue Pledged	Net Revenues
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Enterprise
SD08. Activity	Water Enterprise
R09. Year of Issue	2014
R10. Beginning Maturity Year	2014
R11. Ending Maturity Year	2020
R12. Principal Authorized	16,750,000
R13. Principal Issued to Date	16,750,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$11,455,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	954,794
R19. Principal Paid in Current Fiscal Year	2,685,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	119,349
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$9,605,445 ✓
R22. Principal Payable, Current Portion	2,780,000 ✓
R23. Principal Payable, Noncurrent Portion	\$6,825,445 ✓
R24. Interest Paid in Current Fiscal Year	464,400
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of Castaic Lake Water Agency
Special Districts Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2018

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (6 of 10) (Record Completed)	2015A Revenue Refunding Bonds - Refur
R04. Nature of Revenue Pledged	Net Revenues
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Enterprise
SD08. Activity	Water Enterprise
R09. Year of Issue	2015
R10. Beginning Maturity Year	2015
R11. Ending Maturity Year	2036
R12. Principal Authorized	64,000,000
R13. Principal Issued to Date	64,000,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$61,460,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	9,290,386
R19. Principal Paid in Current Fiscal Year	2,105,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	273,246
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$68,372,140
R22. Principal Payable, Current Portion	2,165,000
R23. Principal Payable, Noncurrent Portion	\$66,207,140
R24. Interest Paid in Current Fiscal Year	2,121,668
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of Castaic Lake Water Agency
Special Districts Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2018

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (7 of 10) (Record Completed)	2011 Series A Revenue Bonds (Refund In
R04. Nature of Revenue Pledged	Retail Water Sales
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Enterprise
SD08. Activity	Water Enterprise
R09. Year of Issue	2012
R10. Beginning Maturity Year	2013
R11. Ending Maturity Year	2041
R12. Principal Authorized	52,290,000
R13. Principal Issued to Date	52,290,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$43,295,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	4,143,173
R19. Principal Paid in Current Fiscal Year	0
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	4,143,173
R20. Principal Defeased in Current Fiscal Year	43,295,000
R21. Principal Payable, End of Fiscal Year	\$0
R22. Principal Payable, Current Portion	0
R23. Principal Payable, Noncurrent Portion	\$0
R24. Interest Paid in Current Fiscal Year	0
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of Castaic Lake Water Agency
Special Districts Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2018

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (8 of 10) (Record Completed)	2016A Revenue Refunding Bonds - Refur
R04. Nature of Revenue Pledged	Net Revenues
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Enterprise
SD08. Activity	Water Enterprise
R09. Year of Issue	2016
R10. Beginning Maturity Year	2018
R11. Ending Maturity Year	2031
R12. Principal Authorized	25,730,000
R13. Principal Issued to Date	25,730,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$25,730,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	4,662,229
R19. Principal Paid in Current Fiscal Year	1,380,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	179,317
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$28,832,912
R22. Principal Payable, Current Portion	1,410,000
R23. Principal Payable, Noncurrent Portion	\$27,422,912
R24. Interest Paid in Current Fiscal Year	1,148,900
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of Castaic Lake Water Agency
Special Districts Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2018

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (9 of 10) (Record Completed)	2016A New Funds Bond
R04. Nature of Revenue Pledged	Net Revenues
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Enterprise
SD08. Activity	Water Enterprise
R09. Year of Issue	2016
R10. Beginning Maturity Year	2018
R11. Ending Maturity Year	2047
R12. Principal Authorized	30,665,000
R13. Principal Issued to Date	30,665,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$30,665,000
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	6,000,471
R19. Principal Paid in Current Fiscal Year	475,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	107,151
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$36,083,320
R22. Principal Payable, Current Portion	490,000
R23. Principal Payable, Noncurrent Portion	\$35,593,320
R24. Interest Paid in Current Fiscal Year	1,485,450
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of Castaic Lake Water Agency
Special Districts Financial Transactions Report
Long-Term Debt
Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2018

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (10 of 10) (Record Completed)	2017 Series A Revenue Bonds
R04. Nature of Revenue Pledged	Retail Water Sales
R05. Percent of Pledge	0%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Enterprise
SD08. Activity	Water Enterprise
R09. Year of Issue	2017
R10. Beginning Maturity Year	2018
R11. Ending Maturity Year	2042
R12. Principal Authorized	50,745,000
R13. Principal Issued to Date	50,745,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	
R16. Adjustment to Principal in Current Fiscal Year	
R17. Reason for Adjustment to Principal in Current Fiscal Year	
R18. Principal Issued in Current Fiscal Year	50,745,000
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	9,296,222
R19. Principal Paid in Current Fiscal Year	0
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$60,041,222
R22. Principal Payable, Current Portion	2,780,000
R23. Principal Payable, Noncurrent Portion	\$57,261,222
R24. Interest Paid in Current Fiscal Year	0
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of Castaic Lake Water Agency
Special Districts Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

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

Fiscal Year: 2018

R01.	Purpose of Debt (1 of 1) (Record Completed)	Financing - VWC	
R02.	Nature of Revenue Pledged	Water Revenue - VWC	
R03.	Debt Type	Notes	
R04.	Fund Type	Enterprise	
SD05.	Activity	Water Enterprise	
R06.	Year of Issue		2010
R07.	Beginning Maturity Year		2022
R08.	Ending Maturity Year		2032
R09.	Principal Authorized		24,000,000
R10.	Principal Received to Date		24,000,000
R11.	Principal Unspent		
R12.	Principal Outstanding, Beginning of Fiscal Year		
R13.	Adjustment to Principal in Current Fiscal Year		24,000,000
R14.	Reason for Adjustment to Principal in Current Fiscal Year	Monies were received in 2010 by VWC Ac	
R15.	Principal Received in Current Fiscal Year		
R16.	Principal Paid in Current Fiscal Year		0
R17.	Principal Refinanced in Current Fiscal Year		
R18.	Principal Outstanding, End of Fiscal Year		\$24,000,000
R19.	Principal Outstanding, Current Portion		0
R20.	Principal Outstanding, Noncurrent Portion		\$24,000,000
R21.	Interest Paid in Current Fiscal Year		232,540
R22.	Principal Delinquent, End of Fiscal Year		
R23.	Interest Delinquent, End of Fiscal Year		
SD24.	Principal Due but Not Presented (Time Warrants Only)		
SD25.	Interest Due but Not Presented (Time Warrants Only)		

Note:

(R14) Reason for Adjustment to Principal in Current Fiscal Year: Monies were received in 2010 by VWC Added in 2017 to the Agency as a blended component unit

Special District of Castaic Lake Water Agency
Special Districts Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2018

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			7,999,282
R02. Other Long-Term Debt			232,540
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$8,231,822
R06. Debt Service			8,231,822
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District of Castaic Lake Water Agency
Special Districts Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2018

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	132,910,795	
R02.	Restricted	5,544,057	
R03.	Accounts Receivable (net)	14,213,005	
R04.	Taxes Receivable	5,421,140	
R05.	Interest Receivable (net)	312,099	
R06.	Due from Other Funds	70,200,603	
R07.	Due from Other Governments		
R08.	Inventories	1,115,437	
R09.	Prepaid Items	6,445,829	
R10.	Other Current Assets 1	16,510,155	
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$252,673,120	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted	85,235,824	
R14.	Investments	0	
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	30,745,298	
R17.	Buildings and Improvements	686,321,071	
R18.	Equipment	19,199,509	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable	239,839,355	
R20.	Construction in Progress	52,218,788	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-376,582,155	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$736,977,690	\$0
R27.	Total Assets	\$989,650,810	\$0

Deferred Outflows of Resources

R28.	Related to Pensions	3,553,311	
R28.5	Related to OPEB	1,866,797	
R28.6	Related to Debt Refunding	1,486,224	
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	<u>\$6,906,332</u>	<u>\$0</u>
R31.	Total Assets and Deferred Outflows of Resources	<u>\$996,557,142</u>	<u>\$0</u>

Liabilities

Current Liabilities

R32.	Accounts Payable	13,852,799	
R33.	Contracts and Retainage Payable	11,309,638	
R34.	Interest Payable	4,164,253	
R35.	Due to Other Funds	70,200,603	
R36.	Due to Other Governments		
R37.	Deposits and Advances	519,810	
R38.	Accrued Compensated Absences	315,972	
R39.	Long-Term Debt, Due Within One Year	<u>18,220,000</u>	<u>0</u>
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	19,826,155	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	<u>\$138,409,230</u>	<u>\$0</u>

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	947,914	
R46.	General Obligation Bonds		
R47.	Revenue Bonds	<u>193,310,039</u>	
R48.	Certificates of Participation	<u>128,677,194</u>	
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)	<u>24,000,000</u>	
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	10,298,330	
R57.	Net OPEB Liability	8,203,526	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	<u>\$365,437,003</u>	<u>\$0</u>
R61.	Total Liabilities	<u>\$503,846,233</u>	<u>\$0</u>

Deferred Inflows of Resources

R62. Related to Pensions 347,744

R62.5 Related to OPEB

R62.6 Related to Debt Refunding

R63. Other Deferred Inflows of Resources

R64. Total Deferred Inflows of Resources

\$347,744	\$0
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R65. Total Liabilities and Deferred Inflows of Resources

\$504,193,977	\$0
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R66. Total Net Position (Deficit)

\$492,363,165	\$0
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Net Position (Deficit)

R67. Net Investment in Capital Assets

397,159,079	
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R68. Restricted

86,900,027	
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R69. Unrestricted

8,304,059	
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R70. Total Net Position (Deficit)

\$492,363,165	\$0
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R71. Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)

\$996,557,142	\$0
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