# San Juan Suburban Water District Special Districts Financial Transactions Report

#### General Information

Mallina Ada			MARKET STATE OF THE PERSON OF	****
Mailing Add	5/4		1975	1 200
Street 1	P.O. Box 2157	1200	580m	Is Address Changed
Street 2	9935 Auburn-Fe	olsom Road		
City	Granite Bay	State CA	Zip 95746-	
Email	dsilva@sjwd.or	g		
Members o	of the Governing B	ody		
	First Name	Middle Initial	Last Name	Title
Member	Pamela		Tobin	President
Member	Kenneth	H	Miller	Vice President
Member	Dan		Rich	Director
Member	Bob		Walters	Director
Member	Edward "Ted"	J	Costa	Director
Member				
Member				
Member	100			
Member				
	Other Officials First Name	Middle Initial	Last Name	Title
	Keith	В	Durkin	Manager
	Donna		Silva	Fiscal Officer
			] [	
	Report Prepare	d By		
	First Name	Middle Initial	Last Name	Phone No
	April		Naatz	(916) 791-6942
	Independent Au	ıditor		. 10. 11. 11. 11.
	First Name	Middle Initial	Last Name	Phone No
	J'on	R	Dennis	(714) 672-0022

General Information Page 1 1/12/2017

# San Juan Suburban Water District Special Districts Financial Transactions Report

#### Comments for the Special District Report

Fiscal Year:	2016	
Comment	Appropriation Limits: The District is not subject to the Appropriation limits for the property tax apportionment received from Placer and Sacramento Counties.	with

# San Juan Suburban Water District Special Districts Financial Transactions Report - Water Enterprise

### Revenues, Expenses and Changes in Fund Equity

Water Sales         7,196,801           Residential         7,196,801           Business         1,058,636           Industrial         1           Irrigation         2           Sales for Resale         7,067,960           Interdepartmental         4           All Other Sales         8           Water Services         5           Fire Prevention         9           Ground Water Replenishment         499,150           Standby or Availability Charges         2           Service Type Assessments         499,150           All Other         499,150           Total Operating Revenues         515,822,547           Operating Expenses         2,861,628           Ground Water Replenishment         0ther           Other         2,085,155           Administration and General         3,853,872           Customer Accounts         1,365,323           Transmission and Distribution         2,661,485           Depreciation and Amortization         3,705,540           Other         641,301           Total Operating Expenses         \$17,174,304           Operating Income (Loss)         (\$1,351,757)           Non-Operating Revenues         1	Fiscal Year	2016	
Water Sales         7,196,801           Business         1,058,636           Industrial         1,058,636           Inrigation         3           Sales for Resale         7,067,960           Interdepartmental         4           All Other Sales         4           Water Services         5           Fire Prevention         6           Ground Water Replenishment         4           Standby or Availability Charges         5           Service Type Assessments         499,150           All Other         499,150           Total Operating Revenues         \$15,822,547           Operating Expenses         2,861,628           Ground Water Replenishment         0           Other         0           Other Operating Expenses         2,861,628           Ground Water Replenishment         2,085,155           Other Operating Expenses         2,085,155           Administration and General         3,853,872           Customer Accounts         1,365,323           Transmission and Distribution         2,861,485           Depreciation and Amortization         3,705,540           Other         641,301           Total Operating Expenses <t< td=""><td>Operating Revenues</td><td></td><td></td></t<>	Operating Revenues		
Business			tit
Industrial   Irrigation   Sales for Resale   7,067,960   Interdepartmental   All Other Sales   Water Services   Fire Prevention   Ground Water Replenishment   Standby or Availability Charges   Service Type Assessments   All Other   499,150	Residential		7,196,801
Irrigation   Sales for Resale   7,067,960   Interdepartmental   All Other Sales   7,067,960   Interdepartmental   All Other Sales	Business		1,058,636
Sales for Resale         7,067,960           Interdepartmental         All Other Sales           Water Services         Fire Prevention           Fire Prevention         Ground Water Replenishment           Standby or Availability Charges         Service Type Assessments           All Other         499,150           Total Operating Revenues         515,822,547           Operating Expenses         2,861,628           Ground Water Purchases         2,861,628           Ground Water Replenishment         0ther           Other Operating Expenses         2           Pumping         2,085,155           Administration and General         3,853,872           Customer Accounts         1,365,323           Transmission and Distribution         2,661,485           Depreciation and Amortization         3,705,540           Other         641,301           Total Operating Expenses         \$17,174,304           Operating Income (Loss)         \$17,174,304           Non-Operating Revenues         \$11,361,767           Interest Income         217,332           Rents, Leases and Franchises         104,939           Taxes and Assessments         \$1,890,742           Voter Approved Taxes	Industrial		
Interdepartmental	Irrigation		
All Other Sales  Water Services Fire Prevention  Ground Water Replenishment Standby or Availability Charges Service Type Assessments  All Other 499,150  Total Operating Revenues 515,822,547  Operating Expenses Source of Supply Water Purchases 2,861,628  Ground Water Replenishment Other Other Operating Expenses Pumping Water Treatment 2,085,155  Administration and General 3,853,872  Customer Accounts 1,365,323  Transmission and Distribution 2,661,485  Depreciation and Amortization 3,705,540  Other 641,301  Total Operating Expenses \$17,174,304  Operating Income (Loss) (\$1,351,757)  Non-Operating Revenues Interest Income 217,332  Rents, Leases and Franchises 104,939  Taxes and Assessments  Current Secured and UnSecured (1%) 1,890,742  Voter Approved Taxes	Sales for Resale		7,067,960
Water Services           Fire Prevention           Ground Water Replenishment           Standby or Availability Charges           Service Type Assessments           All Other         499,150           Total Operating Revenues         \$15,822,547           Operating Expenses         2,861,628           Source of Supply         2,861,628           Ground Water Replenishment         0ther           Other         Operating Expenses           Pumping         2,085,155           Administration and General         3,853,872           Customer Accounts         1,365,323           Transmission and Distribution         2,681,485           Depreciation and Amortization         3,705,540           Other         641,301           Total Operating Expenses         \$17,174,304           Operating Income (Loss)         (\$1,351,757)           Non-Operating Revenues         [Interest Income           Rents, Leases and Franchises         104,939           Taxes and Assessments         Current Secured and UnSecured (1%)         1,890,742           Voter Approved Taxes	Interdepartmental		
Fire Prevention         Ground Water Replenishment           Standby or Availability Charges         499,150           Service Type Assessments         499,150           Total Operating Revenues         \$15,822,547           Operating Expenses         2,861,628           Source of Supply         2,861,628           Water Purchases         2,861,628           Ground Water Replenishment         0ther           Other Operating Expenses         2,085,155           Pumping         2,085,155           Administration and General         3,853,872           Customer Accounts         1,365,323           Transmission and Distribution         2,681,485           Depreciation and Amortization         3,705,540           Other         641,301           Total Operating Expenses         \$17,174,304           Operating Income (Loss)         (\$1,351,757)           Non-Operating Revenues         [Interest Income           Rents, Leases and Franchises         104,939           Taxes and Assessments         Current Secured and UnSecured (1%)         1,890,742           Voter Approved Taxes	All Other Sales		
Standby or Availability Charges   Service Type Assessments   All Other	Water Services		****
Standby or Availability Charges         Service Type Assessments           All Other         499,150           Total Operating Revenues         \$15,822,547           Operating Expenses         Source of Supply           Water Purchases         2,861,628           Ground Water Replenishment         Cother           Other         Other Operating Expenses           Pumping         2,085,155           Administration and General         3,853,872           Customer Accounts         1,365,323           Transmission and Distribution         2,681,485           Depreciation and Amortization         3,705,540           Other         641,301           Total Operating Expenses         \$17,174,304           Operating Income (Loss)         (\$1,351,757)           Non-Operating Revenues         Interest Income         217,332           Rents, Leases and Franchises         104,939           Taxes and Assessments         Current Secured and UnSecured (1%)         1,890,742           Voter Approved Taxes	Fire Prevention		
Service Type Assessments         499,150           Total Operating Revenues         \$15,822,547           Operating Expenses         Source of Supply           Water Purchases         2,861,628           Ground Water Replenishment         Other           Other Operating Expenses         Pumping           Water Treatment         2,085,155           Administration and General         3,853,872           Customer Accounts         1,365,323           Transmission and Distribution         2,661,485           Depreciation and Amortization         3,705,540           Other         641,301           Total Operating Expenses         \$17,174,304           Operating Income (Loss)         \$17,174,304           Operating Revenues         \$17,174,304           Interest Income         217,332           Rents, Leases and Franchises         104,939           Taxes and Assessments         Current Secured and UnSecured (1%)         1,890,742           Voter Approved Taxes	Ground Water Replenishm	ent	
All Other	Standby or Availability Cha	rges	
Total Operating Revenues         \$15,822,547           Operating Expenses         \$2,861,628           Source of Supply         2,861,628           Ground Water Replenishment         0ther           Other Operating Expenses         2085,155           Pumping         2,085,155           Administration and General         3,853,872           Customer Accounts         1,365,323           Transmission and Distribution         2,661,485           Depreciation and Amortization         3,705,540           Other         641,301           Total Operating Expenses         \$17,174,304           Operating Income (Loss)         (\$1,351,757)           Non-Operating Revenues         217,332           Interest Income         217,332           Rents, Leases and Franchises         104,939           Taxes and Assessments         Current Secured and UnSecured (1%)         1,890,742           Voter Approved Taxes	Service Type Assessments	3	
Operating Expenses         2,861,628           Source of Supply         2,861,628           Water Purchases         2,861,628           Ground Water Replenishment         ————————————————————————————————————	All Other		499,150
Source of Supply         2,861,628           Ground Water Replenishment         2,861,628           Other         0           Other Operating Expenses         2,085,155           Pumping         2,085,155           Administration and General         3,853,872           Customer Accounts         1,365,323           Transmission and Distribution         2,661,485           Depreciation and Amortization         3,705,540           Other         641,301           Total Operating Expenses         \$17,174,304           Operating Income (Loss)         (\$1,351,757)           Non-Operating Revenues         217,332           Interest Income         217,332           Rents, Leases and Franchises         104,939           Taxes and Assessments         Current Secured and UnSecured (1%)         1,890,742           Voter Approved Taxes	<b>Total Operating Reven</b>	ues	\$15,822,547
Water Purchases         2,861,628           Ground Water Replenishment         ————————————————————————————————————	Operating Expenses		
Ground Water Replenishment         Other           Other Operating Expenses         Pumping           Water Treatment         2,085,155           Administration and General         3,853,872           Customer Accounts         1,365,323           Transmission and Distribution         2,661,485           Depreciation and Amortization         3,705,540           Other         641,301           Total Operating Expenses         \$17,174,304           Operating Income (Loss)         (\$1,351,757)           Non-Operating Revenues         217,332           Interest Income         217,332           Rents, Leases and Franchises         104,939           Taxes and Assessments         Current Secured and UnSecured (1%)         1,890,742           Voter Approved Taxes         ————————————————————————————————————	Source of Supply		
Other Operating Expenses           Pumping         2,085,155           Mater Treatment         3,853,872           Customer Accounts         1,365,323           Transmission and Distribution         2,661,485           Depreciation and Amortization         3,705,540           Other         641,301           Total Operating Expenses         \$17,174,304           Operating Income (Loss)         (\$1,351,757)           Non-Operating Revenues         217,332           Interest Income         217,332           Rents, Leases and Franchises         104,939           Taxes and Assessments         Current Secured and UnSecured (1%)         1,890,742           Voter Approved Taxes         ————————————————————————————————————	Water Purchases		2,861,628
Other Operating Expenses           Pumping           Water Treatment         2,085,155           Administration and General         3,853,872           Customer Accounts         1,365,323           Transmission and Distribution         2,661,485           Depreciation and Amortization         3,705,540           Other         641,301           Total Operating Expenses         \$17,174,304           Operating Income (Loss)         (\$1,351,757)           Non-Operating Revenues         217,332           Interest Income         217,332           Rents, Leases and Franchises         104,939           Taxes and Assessments         Current Secured and UnSecured (1%)         1,890,742           Voter Approved Taxes         ————————————————————————————————————	Ground Water Replenishm	ent	
Pumping       2,085,155         Water Treatment       2,085,155         Administration and General       3,853,872         Customer Accounts       1,365,323         Transmission and Distribution       2,661,485         Depreciation and Amortization       3,705,540         Other       641,301         Total Operating Expenses       \$17,174,304         Operating Income (Loss)       (\$1,351,757)         Non-Operating Revenues       217,332         Interest Income       217,332         Rents, Leases and Franchises       104,939         Taxes and Assessments       Current Secured and UnSecured (1%)       1,890,742         Voter Approved Taxes       ————————————————————————————————————	Other		
Water Treatment       2,085,155         Administration and General       3,853,872         Customer Accounts       1,365,323         Transmission and Distribution       2,661,485         Depreciation and Amortization       3,705,540         Other       641,301         Total Operating Expenses       \$17,174,304         Operating Income (Loss)       (\$1,351,757)         Non-Operating Revenues       217,332         Interest Income       217,332         Rents, Leases and Franchises       104,939         Taxes and Assessments       1,890,742         Voter Approved Taxes       1,890,742	Other Operating Expense	es	
Administration and General       3,853,872         Customer Accounts       1,365,323         Transmission and Distribution       2,661,485         Depreciation and Amortization       3,705,540         Other       641,301         Total Operating Expenses       \$17,174,304         Operating Income (Loss)       (\$1,351,757)         Non-Operating Revenues       217,332         Interest Income       217,332         Rents, Leases and Franchises       104,939         Taxes and Assessments       20,742         Voter Approved Taxes       1,890,742	Pumping		
Customer Accounts  Transmission and Distribution  Depreciation and Amortization  Other  Total Operating Expenses Operating Income (Loss)  Non-Operating Revenues Interest Income Rents, Leases and Franchises  Taxes and Assessments  Current Secured and UnSecured (1%)  Voter Approved Taxes  1,365,323  2,661,485  3,705,540  (\$1,301  \$1,774,304  (\$1,351,757)  (\$1,351,757)  1,890,742	Water Treatment		2,085,155
Transmission and Distribution 2,661,485  Depreciation and Amortization 3,705,540  Other 641,301  Total Operating Expenses \$17,174,304  Operating Income (Loss) (\$1,351,757)  Non-Operating Revenues  Interest Income 217,332  Rents, Leases and Franchises 104,939  Taxes and Assessments  Current Secured and UnSecured (1%) 1,890,742  Voter Approved Taxes	Administration and Genera	ıl	3,853,872
Depreciation and Amortization 3,705,540  Other 641,301  Total Operating Expenses \$17,174,304  Operating Income (Loss) \$17,174,304  Non-Operating Revenues  Interest Income 217,332  Rents, Leases and Franchises 104,939  Taxes and Assessments  Current Secured and UnSecured (1%) 1,890,742  Voter Approved Taxes	Customer Accounts		1,365,323
Other         641,301           Total Operating Expenses         \$17,174,304           Operating Income (Loss)         (\$1,351,757)           Non-Operating Revenues         217,332           Interest Income         217,332           Rents, Leases and Franchises         104,939           Taxes and Assessments         Current Secured and UnSecured (1%)         1,890,742           Voter Approved Taxes	Transmission and Distribut	tion	2,661,485
Total Operating Expenses \$17,174,304 Operating Income (Loss) (\$1,351,757)  Non-Operating Revenues Interest Income 217,332 Rents, Leases and Franchises 104,939  Taxes and Assessments Current Secured and UnSecured (1%) 1,890,742  Voter Approved Taxes	Depreciation and Amortiza	tion	3,705,540
Operating Income (Loss)         (\$1,351,757)           Non-Operating Revenues         217,332           Interest Income         217,332           Rents, Leases and Franchises         104,939           Taxes and Assessments         Current Secured and UnSecured (1%)         1,890,742           Voter Approved Taxes	Other		641,301
Non-Operating Revenues Interest Income 217,332 Rents, Leases and Franchises 104,939 Taxes and Assessments Current Secured and UnSecured (1%) 1,890,742 Voter Approved Taxes	Total Operating Expen	ises	\$17,174,304
Interest Income         217,332           Rents, Leases and Franchises         104,939           Taxes and Assessments         Current Secured and UnSecured (1%)         1,890,742           Voter Approved Taxes	Operating Income (Lo	ss)	(\$1,351,757)
Rents, Leases and Franchises 104,939  Taxes and Assessments  Current Secured and UnSecured (1%) 1,890,742  Voter Approved Taxes	Non-Operating Revenues	3	
Taxes and Assessments  Current Secured and UnSecured (1%)  Voter Approved Taxes	52. 49 30 50		217,332
Taxes and Assessments  Current Secured and UnSecured (1%)  Voter Approved Taxes	Rents, Leases and Franch	ises	104,939
Current Secured and UnSecured (1%)  Voter Approved Taxes			
Voter Approved Taxes			1,890,742
	Property Assessments		

Page 1

Revenues, Expenses and Changes in Fund Equity

# San Juan Suburban Water District Special Districts Financial Transactions Report - Water Enterprise

#### Revenues, Expenses and Changes in Fund Equity

Fiscal Year	2016	
Special Assessments		
Prior Year Taxes and Ass	sessments	
Penalties and Cost on De	elinquent Taxes and Assessments	
Federal		
Aid for Construction		
Other Federal		
State		
Aid for Construction		
State Water Project		****
Homeowners Property Ta	ax Relief	17,392
Timber Yield		- X
State Other and In-Lieu T	Taxes	
Other Governmental Ag	gencies	
Redevelopment Pass-Thi	rough	
Other		1657
Other Non-Operating Rev	venues	1,853,731
<b>Total Non-Operating</b>	Revenues	\$4,084,136
Non-Operating Expense	es	
Interest on Long-Term De	ebt	2,106,242
Other Interest		
Other Non-Operating Exp	penses	2,193,026
Total Non-Operating	Expenses	\$4,299,268
Non-Operating Incon	ne (Loss)	(\$215,132)
Income (Loss) Before	e Operating Transfers	(\$1,566,889)
Operating Transfers In (II	ntra-District)	
Operating Transfers Out	(Intra-District)	
Net Income (Loss)		(\$1,566,889)
Fund Equity, Beginn	ing of Period	\$75,512,546
Contributed Capital		
Federal		
State		
Other Governmental Age	encies	762,439
Non-Governmental Agen	ncies	<u> </u>
Prior Period Adjustments	5	-12,359,178
Residual Equity Transfer	rs	
Other		
Fund Equity, End of	Period	\$62,348,918

#### San Juan Suburban Water District

### Special Districts Financial Transactions Report

Detailed Summary o	f Footnotes For	Fiscal Year	2015-16	
Forms	Column	Additional l	Details	Footnotes
Water Revenues, Expenses and Changes in Fund Equity				
Residential	A			At the time the Financial Transaction Report was filed for FYE 6/30/15, the District was still recording revenue. Prior year total was \$6,661,233. This results in an increase of \$904,067 or 14%. Increase is due to drought surcharge and rate increase.
All Other	A			At the time the Financial Transaction Report was filed for FYE 6/30/15, the District was still recording revenue. Actual prior year total was \$666,965. This results in a decrease of \$167,815 or 25%. The reduction is due to receiving less rebate revenue. Other Revenue includes, cost recovery, rebates, and grant revenue.
Depreciation and Amortization	Α			At the time the Financial Transaction Report was filed for FYE 6/30/15, depreciation had only been recorded for one month. Prior period total was \$3,757,194 (restated). This results in a decrease of \$51,654 or 1%.
Other Operating Expenses - Other	Α			Engineering Services
Interest Income	Α			At the time the Financial Transaction Report was filed for FYE 6/30/15, the District was still recording revenue. Prior year ending total was \$147,684. This results in an increase of \$69,648 or 47% The increase is due to gains on sales of investments.
Rents, Leases, and Franchises	Α			In prior period ended 6/30/15, this was reported in Other Non-operating Revenues. Total was \$102,822, which resulted in a net increase of \$2,117 or 2% change.

#### San Juan Suburban Water District

#### Special Districts Financial Transactions Report

Detailed Summary of	Footnotes For	Fiscal Year 2019	5-16
Forms	Column	Additional Details	Footnotes
Current Secured and Unsecured (1%)	Α		At the time the Financial Transaction Report was file for FYE 6/30/15, the District was still recording revenue. Prior year ending total was \$1,780,580. This results in an increase of \$110,162 or 6% increase.
Homeowners Property Tax Relief	Α		At the time the Financial Transaction Report was file for FYE 6/30/15, the District was still recording revenue. Prior year ending total was \$18,884. This results in a decrease of \$1,492 or 8%.
Other Non-Operating Revenues	Α		Other non-operating revenu includes, capital grant revenue, rebates relating to capital projects,
Other Non-Operating Expenses	А		The majority of Other Non- Operating Expenses is contributions to other government agencies related to capital projects.
Prior Period Adjustments	A		Breakdown of the \$12,359,178 prior year adjustment: A) Final ending balance from fiscal year ended 6/30/15 was \$9,642,026 more than reported in Financial Transaction Report (\$2,085,632 less after recording all pending revenue and expenditures entries + \$7,556,395 less from a prior year adjustmer for fiscal year ended 6/30/1 for the GASB 68 restatement and a capital asset restatement); and B) From fiscal year ended 6/30/16, recording a \$2,717,152 reduction due to a fixed asset review, compensated absences adjustment and overstated accounts receivables.

Footnotes

# San Juan Suburban Water District Special Districts Financial Transactions Report Consolidation of Fund Equities and Transfers

#### Consolidation of Fund Equities and Transfers

Fiscal Year	2016 S <sub>I</sub>	General and pecial Revenue Funds	Debt Service Funds	ce	Capital Projects Funds	Enter	prise Funds
Consolidation of Fund Eq	uities						
Non-Enterprise Activities	Γ	\$0	r	so [	\$0	-	
Enterprise Fund Equities							
Airport							\$0
Electric						Г	\$0
Harbor and Port						Γ	\$0
Hospital						Γ	\$0
Waste Disposal						Γ	\$0
Water						<b>S</b>	52.348.918
Total Ending Fund Equ	ities	\$0	l .	\$0	\$0	S	52.348.918
			Transfers	ln	Transfers Out		Net
			A		В		С
Consolidation of Transfer	s in and Tr	ansfer Out					
General and Special Reven	ue Funds		J	\$0	\$0	_	
Debt Service Funds			l	so [	\$0	-	
Capital Projects Funds			Γ	\$0	\$0		
Enterprise Activities							
Airport				\$0	\$0		
Electric				\$0	\$0	<u> </u>	
Harbor and Port			<u> </u>	\$0	\$0	_	
Waste Disposal			Γ	\$0	\$0		
						_	
Water				\$0	\$0		

### San Juan Suburban Water District Special Districts Financial Transactions Report - Long-Term Debt

#### General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other

District-wide or Improvement District/Zone Improvement/Zone (If Applicable) Type of Debt Activity Water Enterprise Purpose of Issue Nature of Revenue Pledged Percent of Pledge Principal Amount Authorized Principal Amount Unmatured, Beginning of Fiscal Year Principal Amount Unmatured, End of Fiscal Year Principal Amount Unmatured, End of Fiscal Year Principal Amount In Default, End of Fiscal Year Interest in Default, End of Fiscal Year Amount Held in Bond Reserve  Fiscal Year  Principal Cype (If Applicable) Type of Debt Activity Water Enterprise Purpose of Issue Revenue Pledge Utility Billing Revenue Principal Amount Unmatured, Beginning of Fiscal Year Principal Amount Unmatured, Beginning of Fiscal Year Principal Amount Interest of Person Verson Ve	Fiscal Year	2016		
Certificates of Participation	District-wide or Improvement	ent District/Zone	District-w	ide
Activity Water Enterprise Purpose of Issue San Juan Project & Advance Ref Nature of Revenue Pledged Utility Billing Revenue Percent of Pledge 100.00 Year of Authorization 2009 Principal Amount Authorized 30,510,000 Principal Amount Issued 30,510,000 Beginning Maturity Date 2009 Ending Maturity Date 2009 Principal Amount Unmatured, Beginning of Fiscal Year \$29,255,000 Adjustments - Increase (Decrease) Principal Amount Issued During Fiscal Year \$29,255,000 Adjustments - Increase (Decrease) Principal Amount Matured During Fiscal Year Principal Amount Matured During Fiscal Year Principal Amount Default, End of Fiscal Year Principal Amount Inmatured, End of Fiscal Year Principal Amount in Default, End of Fiscal Year Interest in Default, End of Fiscal Year Amount Held in Bond Reserve 2,912,921  Fiscal Year 2016 District-wide or Improvement District/Zone District-wide Improvement/Zone (If Applicable) Type of Debt Revenue Bonds Activity Water Enterprise Purpose of Issue San Juan Project & Advance Ref Nature of Revenue Pledged Utility Billing Revenue Percent of Pledge 100.00 Year of Authorization 2012 Principal Amount Authorized 13,625,000 Principal Amount Issued 13,625,000 Principal Amount Issued 13,625,000	Improvement/Zone (If App	olicable)	today	
Nature of Revenue Pledged   Utility Billing Revenue   December 100.00	Type of Debt		Certificates of Participation	
Nature of Revenue Pledged Percent of Pledge 100.00 Year of Authorization Principal Amount Authorized Perincipal Amount Issued Reginning Maturity Date Reginning Revenue Reginning Regi	Activity		Water Enterprise	
Percent of Pledge 100.00 Year of Authorization 2009 Principal Amount Authorized 30,510,000 Principal Amount Issued 30,510,000 Beginning Maturity Date 2009 Ending Maturity Date 2009 Principal Amount Unmatured, Beginning of Fiscal Year \$29,255,000  Adjustments - Increase (Decrease) Principal Amount Issued During Fiscal Year \$29,255,000  Adjustments - Increase (Decrease) Principal Amount Issued During Fiscal Year 430,000 Principal Amount Defeased During Fiscal Year 430,000 Principal Amount Unmatured, End of Fiscal Year 528,825,000 Principal Amount In Default, End of Fiscal Year 10,000 Principal Amount In Default, End of Fiscal Year 2016 District-wide or Improvement District/Zone Improvement/Zone (If Applicable) Type of Debt Revenue Bonds Activity Water Enterprise Purpose of Issue San Juan Project & Advance Ref Nature of Revenue Pledged Utility Billing Revenue Percent of Pledge 10,000 Year of Authorization 2012 Principal Amount Authorized 13,625,000 Principal Amount Issued 13,625,000 Principal Amount Issued 13,625,000 Principal Amount Issued 13,625,000	Purpose of Issue		San Juan Project & Advance Ref	
Year of Authorization         2009           Principal Amount Authorized         30,510,000           Principal Amount Issued         30,510,000           Beginning Maturity Date         2009           Ending Maturity Date         2039           Principal Amount Unmatured, Beginning of Fiscal Year         \$29,255,000           Adjustments - Increase (Decrease)         Principal Amount Issued During Fiscal Year           Principal Amount Matured During Fiscal Year         430,000           Principal Amount Defeased During Fiscal Year         \$28,825,000           Principal Amount Unmatured, End of Fiscal Year         \$28,825,000           Principal Amount in Default, End of Fiscal Year         \$28,825,000           Principal Amount Held in Bond Reserve         2,912,921           Fiscal Year         2016           District-wide or Improvement/Zone (If Applicable)         District-wide           Type of Debt         Revenue Bonds           Activity         Water Enterprise           Purpose of Issue         San Juan Project & Advance Ref           Nature of Revenue Pledged         Utility Billing Revenue           Percent of Pledge         100,00           Year of Authorization         2012           Principal Amount Authorized         13,625,000           Principal Amo	Nature of Revenue Pledge	ed	Utility Billing Revenue	
Principal Amount Numerical   30,510,000     Principal Amount Issued   30,510,000     Beginning Maturity Date   2009     Ending Maturity Date   2039     Principal Amount Unmatured, Beginning of Fiscal Year   \$29,255,000     Adjustments - Increase (Decrease)   Principal Amount Issued During Fiscal Year   430,000     Principal Amount Matured During Fiscal Year   430,000     Principal Amount Defeased During Fiscal Year   430,000     Principal Amount Unmatured, End of Fiscal Year   \$28,825,000     Principal Amount In Default, End of Fiscal Year   \$28,825,000     Principal Amount In Default, End of Fiscal Year   \$28,825,000     Principal Amount In Default, End of Fiscal Year   \$28,825,000     Principal Amount In Default, End of Fiscal Year   \$29,12,921     Principal Amount In Default, End of Fiscal Year   \$29,12,921     Principal Year   2016	Percent of Pledge			100.00
Principal Amount Issued 2009 Ending Maturity Date 2009 Ending Maturity Date 2039 Principal Amount Unmatured, Beginning of Fiscal Year \$29,255,000  Adjustments - Increase (Decrease) Principal Amount Issued During Fiscal Year 430,000 Principal Amount Matured During Fiscal Year 430,000 Principal Amount Defeased During Fiscal Year 528,825,000 Principal Amount Unmatured, End of Fiscal Year 528,825,000 Principal Amount in Default, End of Fiscal Year 528,825,000 Principal Amount in Default, End of Fiscal Year 629,000 Principal Amount Held in Bond Reserve 2016  District-wide or Improvement District/Zone 729,100 Improvement/Zone 829,100 Improvement/Zone 829,100 Improvement/Zone 93,100 Improvement/Zone 100 Improvement/Zone	Year of Authorization			2009
Beginning Maturity Date 2009 Ending Maturity Date 2039 Principal Amount Unmatured, Beginning of Fiscal Year \$29,255,000  Adjustments - Increase (Decrease) Principal Amount Issued During Fiscal Year 430,000 Principal Amount Matured During Fiscal Year 430,000 Principal Amount Defeased During Fiscal Year 528,825,000 Principal Amount Unmatured, End of Fiscal Year 528,825,000 Principal Amount Unmatured, End of Fiscal Year 528,825,000 Principal Amount in Default, End of Fiscal Year 629,000 Principal Amount Held in Bond Reserve 72,912,921  Fiscal Year 2016 District-wide or Improvement District/Zone 72,912,921  Fiscal Year 2016 District-wide or Improvement District/Zone 82,912,921  Fiscal Year 2016 Principal Amount Pledged 93,000,000 Percent of Pledge 100,000 Principal Amount Authorized 13,625,000 Principal Amount Authorized 13,625,000 Principal Amount Issued 13,625,000	Principal Amount Authoriz	red		30,510,000
Ending Maturity Date 2039  Principal Amount Unmatured, Beginning of Fiscal Year \$29,255,000  Adjustments - Increase (Decrease)  Principal Amount Issued During Fiscal Year  Principal Amount Matured During Fiscal Year  Principal Amount Defeased During Fiscal Year  Principal Amount Unmatured, End of Fiscal Year  Principal Amount in Default, End of Fiscal Year  Interest in Default, End of Fiscal Year  Amount Held in Bond Reserve 2,912,921  Fiscal Year 2016  District-wide or Improvement District/Zone Improvement/Zone (If Applicable)  Type of Debt Revenue Bonds  Activity Water Enterprise  Purpose of Issue San Juan Project & Advance Ref  Nature of Revenue Pledged Utility Billing Revenue  Percent of Pledge 100.00  Year of Authorization 2012, Principal Amount Authorized 13,625,000  Principal Amount Issued 13,625,000	Principal Amount Issued			30,510,000
Principal Amount Unmatured, Beginning of Fiscal Year  Adjustments - Increase (Decrease)  Principal Amount Issued During Fiscal Year  Principal Amount Matured During Fiscal Year  Principal Amount Defeased During Fiscal Year  Principal Amount Defeased During Fiscal Year  Principal Amount Unmatured, End of Fiscal Year  Principal Amount in Default, End of Fiscal Year  Interest in Default, End of Fiscal Year  Amount Held in Bond Reserve  2,912,921  Fiscal Year  2016  District-wide or Improvement District/Zone Improvement/Zone (If Applicable)  Type of Debt  Activity  Water Enterprise  Purpose of Issue  Nature of Revenue Pledged  Vitility Billing Revenue  Percent of Pledge  Year of Authorization  Principal Amount Authorized  Principal Amount Issued  13,625,000  Principal Amount Issued	Beginning Maturity Date			2009
Adjustments - Increase (Decrease) Principal Amount Issued During Fiscal Year Principal Amount Matured During Fiscal Year Principal Amount Defeased During Fiscal Year Principal Amount Unmatured, End of Fiscal Year Principal Amount in Default, End of Fiscal Year Interest in Default, End of Fiscal Year Amount Held in Bond Reserve  2,912,921  Fiscal Year District-wide or Improvement District/Zone Improvement/Zone (If Applicable) Type of Debt Revenue Bonds Activity Water Enterprise Purpose of Issue Nature of Revenue Pledged Utility Billling Revenue Percent of Pledge 100.00 Year of Authorization 2012 Principal Amount Authorized 13,625,000 Principal Amount Issued 13,625,000	Ending Maturity Date			2039
Principal Amount Issued During Fiscal Year Principal Amount Matured During Fiscal Year Principal Amount Defeased During Fiscal Year Principal Amount Unmatured, End of Fiscal Year Principal Amount in Default, End of Fiscal Year Interest in Default, End of Fiscal Year Amount Held in Bond Reserve  2.912,921  Fiscal Year District-wide or Improvement District/Zone Improvement/Zone (If Applicable) Type of Debt Revenue Bonds Activity Water Enterprise Purpose of Issue Nature of Revenue Pledged Utility Billing Revenue Percent of Pledge 100.00 Year of Authorization Principal Amount Authorized Principal Amount Issued 13,625,000 Principal Amount Issued	Principal Amount Unr	matured, Beginning o	of Fiscal Year	\$29,255,000
Principal Amount Matured During Fiscal Year  Principal Amount Defeased During Fiscal Year  Principal Amount Unmatured, End of Fiscal Year  Principal Amount in Default, End of Fiscal Year  Interest in Default, End of Fiscal Year  Amount Held in Bond Reserve  2,912,921  Fiscal Year  District-wide or Improvement District/Zone Improvement/Zone (If Applicable)  Type of Debt  Activity  Purpose of Issue Nature of Revenue Pledged  Nature of Revenue Pledged  Percent of Pledge  Percent of Pledge  Principal Amount Authorized  Principal Amount Issued  430,000  430,000  \$28,825,000  District-wide  2,912,921	Adjustments - Increase (D	Decrease)		
Principal Amount Defeased During Fiscal Year Principal Amount Unmatured, End of Fiscal Year Principal Amount in Default, End of Fiscal Year Interest in Default, End of Fiscal Year Amount Held in Bond Reserve  2,912,921  Fiscal Year District-wide or Improvement District/Zone Improvement/Zone (If Applicable) Type of Debt Revenue Bonds Activity Water Enterprise Purpose of Issue Nature of Revenue Pledged Viility Billing Revenue Percent of Pledge Percent of Pledge Year of Authorization Year of Authorization Principal Amount Authorized Principal Amount Issued  \$28,825,000  \$28,825,000	Principal Amount Issued	During Fiscal Year		
Principal Amount Unmatured, End of Fiscal Year  Principal Amount in Default, End of Fiscal Year  Interest in Default, End of Fiscal Year  Amount Held in Bond Reserve  2,912,921  Fiscal Year  District-wide or Improvement District/Zone Improvement/Zone (If Applicable)  Type of Debt  Activity  Purpose of Issue Nature of Revenue Pledged  Percent of Pledge  Percent of Pledge  Year of Authorization  Principal Amount Authorized  Principal Amount Issued  \$28,825,000  \$28,825,000     \$28,825,000	Principal Amount Matured	During Fiscal Year		430,000
Principal Amount in Default, End of Fiscal Year Interest in Default, End of Fiscal Year Amount Held in Bond Reserve  2,912,921  Fiscal Year 2016  District-wide or Improvement District/Zone Improvement/Zone (If Applicable)  Type of Debt Activity Water Enterprise Purpose of Issue Nature of Revenue Pledged Villity Billing Revenue Percent of Pledge Year of Authorization Principal Amount Authorized Principal Amount Issued  2,912,921	Principal Amount Defease	ed During Fiscal Year		
Interest in Default, End of Fiscal Year Amount Held in Bond Reserve  2,912,921  Fiscal Year  2016  District-wide or Improvement District/Zone Improvement/Zone (If Applicable)  Type of Debt Activity Water Enterprise  Purpose of Issue San Juan Project & Advance Ref  Nature of Revenue Pledged Percent of Pledge Year of Authorization Year of Authorization Principal Amount Authorized Principal Amount Issued  2,912,921  District-wide District-wide  District-wide	Principal Amount Uni	matured, End of Fisc	al Year	\$28,825,000
Amount Held in Bond Reserve 2,912,921  Fiscal Year 2016  District-wide or Improvement District/Zone Improvement/Zone (If Applicable)  Type of Debt Revenue Bonds  Activity Water Enterprise  Purpose of Issue San Juan Project & Advance Ref  Nature of Revenue Pledged Utility Billing Revenue  Percent of Pledge 100.00  Year of Authorization 2012  Principal Amount Authorized 13,625,000  Principal Amount Issued 13,625,000	Principal Amount in Defai	ult, End of Fiscal Year		
Fiscal Year 2016  District-wide or Improvement District/Zone Improvement/Zone (If Applicable)  Type of Debt Revenue Bonds  Activity Water Enterprise  Purpose of Issue San Juan Project & Advance Ref  Nature of Revenue Pledged Utility Billing Revenue  Percent of Pledge 100.00  Year of Authorization 2012  Principal Amount Authorized 13,625,000  Principal Amount Issued 13,625,000	Interest in Default, End of	Fiscal Year		
District-wide or Improvement District/Zone Improvement/Zone (If Applicable) Type of Debt Activity Water Enterprise Purpose of Issue San Juan Project & Advance Ref  Nature of Revenue Pledged Utility Billing Revenue Percent of Pledge Too.00 Year of Authorization Principal Amount Authorized Principal Amount Issued District-wide  District-wide  District-wide  District-wide  District-wide  District-wide  District-wide  District-wide	Amount Held in Bond Res	serve		2,912,921
Improvement/Zone (If Applicable)  Type of Debt  Activity  Purpose of Issue  Nature of Revenue Pledged  Percent of Pledge  Year of Authorization  Principal Amount Authorized  Principal Amount Issued  Revenue Bonds  Water Enterprise  San Juan Project & Advance Ref  Utility Billing Revenue  100.00  2012  13,625,000	Fiscal Year	2016		
Type of Debt  Activity  Purpose of Issue  Nature of Revenue Pledged  Percent of Pledge  Year of Authorization  Principal Amount Authorized  Principal Amount Issued  Revenue Bonds  Water Enterprise  San Juan Project & Advance Ref  Utility Billing Revenue  100.00  2012  13,625,000  13,625,000	District-wide or Improvem	ent District/Zone	District-v	vide
Activity  Purpose of Issue  San Juan Project & Advance Ref  Utility Billing Revenue  Percent of Pledge  Year of Authorization  Principal Amount Authorized  Principal Amount Issued  Water Enterprise  San Juan Project & Advance Ref  Utility Billing Revenue  100.00  2012  13,625,000  13,625,000	Improvement/Zone (If Ap	plicable)		
Purpose of Issue  Nature of Revenue Pledged  Percent of Pledge  Year of Authorization  Principal Amount Authorized  Principal Amount Issued  San Juan Project & Advance Ref  Utility Billing Revenue  100.00  2012  13,625,000  13,625,000	Type of Debt		Revenue Bonds	
Nature of Revenue Pledged  Percent of Pledge  Year of Authorization  Principal Amount Authorized  Principal Amount Issued  Utility Billing Revenue  100.00  2012  13,625,000  13,625,000	Activity		Water Enterprise	+10-
Percent of Pledge 100.00 Year of Authorization 2012 Principal Amount Authorized 13,625,000 Principal Amount Issued 13,625,000	Purpose of Issue		San Juan Project & Advance Re	•
Year of Authorization2012Principal Amount Authorized13,625,000Principal Amount Issued13,625,000	Nature of Revenue Pledg	ed	Utility Billing Revenue	
Principal Amount Authorized 13,625,000 Principal Amount Issued 13,625,000	Percent of Pledge		33000	100.00
Principal Amount Authorized 13,625,000 Principal Amount Issued 13,625,000	Year of Authorization			2012
		zed		13,625,000
Beginning Maturity Date 2013	Principal Amount Issued			13,625,000
	Beginning Maturity Date			2013

### San Juan Suburban Water District Special Districts Financial Transactions Report - Long-Term Debt

#### General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other

Ending Maturity Date	2033
Principal Amount Unmatured, Beginning of Fiscal Year	\$11,475,000
Adjustments - Increase (Decrease)	
Principal Amount Issued During Fiscal Year	
Principal Amount Matured During Fiscal Year	440,000
Principal Amount Defeased During Fiscal Year	
Principal Amount Unmatured, End of Fiscal Year	\$11,035,000
Principal Amount in Default, End of Fiscal Year	
Interest in Default, End of Fiscal Year	
Amount Held in Bond Reserve	

### San Juan Suburban Water District Special Districts Financial Transactions Report - Long-Term Debt

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

Fiscal Year 2016		
Type of Debt	United States	
Activity	Water Enterprise	
Purpose of Debt	1977 Drought Act Loan	
Maximum Repayment, Beginning of Fis	scal Year	\$512,000
Adjustments - Increase (Decrease)		
Maximum Repayment, End of Fiscal Ye	ar	\$512,000
Amount Received to Date		512,000
Amount Expended to Date on Behalf of D	istrict	
Principal Amount Unmatured, Begin	ning of Fiscal Year	\$55,159
Adjustments - Increase (Decrease)		
Principal Amount Received During Fiscal	Year	
Principal Amount Matured During Fiscal	<b>/ear</b>	27,333
Principal Amount Unmatured, End o	f Fiscal Year	\$27,826
Principal Amount Delinquent		
Interest Amount Delinquent		
Interest Amount Accrued		

#### San Juan Suburban Water District

### Special Districts Financial Transactions Report - Consolidated Balance Sheet

#### Assets

Fiscal Year	2016	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Assets								
Cash and Cash Equivalents					24,943,476			\$24.943.476
Taxes Receivable					50,342			\$50.342
Interest Receivable								\$0
Accounts Receivable					3,064,215			\$3.064.215
Loans, Notes, and Contracts R	eceivable							\$0
Due from Other Funds								\$0
Inventory of Materials and Supp	plies				106,421			\$106.421
Other Current Assets					189,209			\$189.209
Lease Payments Receivable	8					A CENTRAL HERIOTA		
Unearned Finance Charges								
Investments							REPORT SHARE	\$0
Restricted Assets	Fil				2,912,921			\$2.912.921
Deferred Charges	137			相望而为一"许二十	1,639,162			\$1.639.162
Unamortized Discount on Long	-Term Debt			CENTRAL SYSTEM				
Other Assets					350,248			\$350.248
Fixed Assets	_					100 To		
Land					509,596			\$509.596
Buildings and Improvements					135,742,895			\$135.742.895
Equipment					12,987,197	STATE OF THE STATE		\$12.987.197
Construction in Progress					2,807,130	· · · · · · · · · · · · · · · · · · ·		\$2.807.130
<b>Total Fixed Assets</b>	18				\$152.046.818	\$0		\$152.046.818
Accumulated Depreciation					70,240,458			\$70.240.458
Net Fixed Assets					\$81.806.360	\$0		\$81.806.360
Other Debits Amount Available in Debt Serv	ice Funds							
Amount to be Provided	Ţ.					negative seems		
Total Assets	r	\$0	\$0	\$0	\$115.062.354	\$0	\$0	\$115.062.354

### San Juan Suburban Water District Special Districts Financial Transactions Report - Consolidated Balance Sheet

#### Liabilities and Equity

Fiscal Year 20	16 General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
Liabilities and Equity				1,863,552	A SANT TO MESSAGE AND		\$1.863.552
Accounts/Warrants Payable		*		1,003,332			\$1.863.552
Loans and Notes Payable				907,944			\$907.944
Interest Payable - Matured/Accrue	ed		en	91,051			\$91.051
Other Current Liabilities							\$786.363
Compensated Absences Payable				786,363			\$0
Due to Other Governments	L						\$0
Due to Other Funds	Sec. 10.000 10.000			LL			30
Long-Term Debt							\$0
General Obligation Bonds				11,035,000			\$11.035.000
Revenue Bonds							
Certificates of Participation				28,825,000			\$28.825.000
Special Assessment				Į.			\$0
Federal				27,826			\$27.826
State							\$0
Time Warrants						NE CONTRACTOR	s \$0
Other Long-Term Indebtedness				ļ ļ			\$0
Unamortized Premium on Long-Te	erm Debt			1,312,829	Femilian De Cal		\$1.312.829 /
Advances for Construction							
Deferred Revenue	18 19 25 37 25 37			1,496,853			\$1.496.853
All Other Non-Current Liabilities				6,367,018			\$6.367.018 🗸
Total Liabilities Fund Equity	\$0	\$0	\$0	\$52.713.436		\$0	\$52.713.436
Contributed Capital							
Invested in General Fixed Assets					4	<b>元级法监查</b>	
Retained Earnings		r		40 704 704			\$43.794.764
Reserved				43,794,764			
Unreserved				18,554,154	distribution of the second		\$18.554.154
Fund Balances Reserved		İ			karen Errona		\$0
Unreserved Designated		1					\$0
Unreserved Undesignated							\$0
Total Fund Equity	\$0	<b>S</b> 0	\$0	\$62.348.918			\$62.348.918
Total Liabilities and Fund Eq		\$0	\$0	\$115.062.354		\$0	\$115.062.354