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

### **General Information**

Mailing Add	dress			
Street 1	P.O. Box 2157			☐ 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	Edward "Ted"	J	Costa	President
Member	Pamela		Tobin	Vice President
Member	Kenneth	Н	Miller	Director
Member	Dan		Rich	Director
Member	Bob		Walters	Director
Member				
	Other Officials First Name	Middle Initial	Last Name	Title
	Shauna	L	Lorance	Manager
	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		\$100 \$100 \$100 \$100 \$100 \$100 \$100 \$100	<del>_</del>
	First Name	Middle Initial	Last Name	Phone No
				(714) 672-0022

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

### Revenues, Expenses and Changes in Fund Equity

Fiscal Year	2015	
Operating Revenue Water Sales	s	
Residential		4,243,997
Business		1,051,601
Industrial		
Irrigation		
Sales for Resale		4,725,348
Interdepartmental		
All Other Sales		
<b>Water Services</b>		<u></u>
Fire Prevention		
Ground Water Reple	enishment	
Standby or Availabil	ty Charges	
Service Type Asses	sments	
All Other		180,679
<b>Total Operating</b>	Revenues	\$10,201,625
Operating Expense	es	
Source of Supply		
Water Purchases		2,205,021
Ground Water Reple	enishment	
Other		
Other Operating Ex	penses	
Pumping		
Water Treatment		1,979,903
Administration and	General	2,957,840
Customer Accounts		1,168,201
Transmission and D	vistribution	2,680,543
Depreciation and Ar	mortization	293,439
Other		972,496
Total Operating	Expenses	\$12,257,443
Operating Incor	ne (Loss)	(\$2,055,818)
Non-Operating Re		
Interest Income		4,907
Rents, Leases and	Franchises	
Taxes and Assess		
Current Secured an	THE RESIDENCE OF THE PARTY OF T	772,710
Voter Approved Tax		
Property Assessme		
	AMATE:	<del> </del>

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	2015	
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	8,031
Timber Yield		
State Other and In-Lieu T	Гахеs	
Other Governmental Ag	gencies	
Redevelopment Pass-Th	rough	
Other		
Other Non-Operating Rev	venues	2,852,766
<b>Total Non-Operating</b>	Revenues	\$3,638,414
Non-Operating Expense	es	
Interest on Long-Term De	ebt	1,618,685
Other Interest		
Other Non-Operating Exp	penses	7,807
<b>Total Non-Operating</b>	Expenses	\$1,626,492
Non-Operating Incom	me (Loss)	\$2,011,922
Income (Loss) Befor	e Operating Transfers	(\$43,896)
Operating Transfers In (I	ntra-District)	
Operating Transfers Out	(Intra-District)	
Net Income (Loss)		(\$43,896)
Fund Equity, Beginn	ing of Period	\$78,262,058
<b>Contributed Capital</b>		
Federal		
State		
Other Governmental Age	encies	978,949
Non-Governmental Agen	ncies	
Prior Period Adjustments	3	-3,684,565
Residual Equity Transfer	rs	
Other		
Fund Equity, End of	Period	\$75,512,546

### San Juan Suburban Water District

### Special Districts Financial Transactions Report

Detailed Summary of	Footnotes For	Fiscal Year	2014-15	2
Forms	Column	Additional	Details	Footnotes
Water Revenues, Expenses and Changes in Fund Equity				
Interdepartmental	Α			Year end accounting entri are still in process.
All Other	Α			Year end accounting entri are still in process.
Pumping	Α			Year end accounting entri are still in process.
Customer Accounts	Α			Year end accounting entri are still in process.
Transmission and Distribution	Α			Year end accounting entrare still in process.
Depreciation and Amortization	Α			Year end accounting entrare still in process.
Other Operating Expenses - Other	Α			Year end accounting entrare still in process.
Interest Income	Α			Year end accounting entrare still in process.
Current Secured and Unsecured (1%)	Α			Year end accounting entrare still in process.

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

### Consolidation of Fund Equities and Transfers

Fiscal Year	2015	Special	ral and Revenue inds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund	l Equities					
Non-Enterprise Activit	ies	Г	\$0	\$0	\$0	•
Enterprise Fund Equit	ies					
Airport						S0
Electric						\$0
Harbor and Port						\$0
Hospital						\$0
Waste Disposal						\$0
Water						\$75.512.546
Total Ending Fund I	Equities	Γ	\$0	\$0	so so	\$75.512.546
				Transfers In	Transfers Out	Net
				Α	В	С
Consolidation of Trans	sfers In an	d Transfe	r Out			
Consolidation of Trans General and Special Re			r Out	\$0	SO SO	
			r Ou <b>t</b>	\$0 \$0	\$0 \$0	
General and Special Re			r Out			
General and Special Re Debt Service Funds			r Out	\$0	\$0	
General and Special Re Debt Service Funds Capital Projects Funds			r Out	\$0	\$0	-
General and Special Re Debt Service Funds Capital Projects Funds Enterprise Activities			r Out	\$0 \$0	\$0	-
General and Special Re Debt Service Funds Capital Projects Funds Enterprise Activities Airport			r Out	\$0 \$0 \$0	\$0   \$0	-
General and Special Re Debt Service Funds Capital Projects Funds Enterprise Activities Airport Electric			r Out	\$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0	
General and Special Re Debt Service Funds Capital Projects Funds Enterprise Activities Airport Electric Harbor and Port			r Out	\$0 \$0 \$0 \$0 \$0	\$0 \$0 \$0 \$0 \$0 \$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

Fiscal Year	2015		
District-wide or Impro	vement District/Zone	District-v	vide
Improvement/Zone (If	Applicable)		
Type of Debt		Certificates of Participation	
Activity		Water Enterprise	
Purpose of Issue		San Juan Project & Advance Re	
Nature of Revenue PI	edged	Utility Billing Revenue	1.20
Percent of Pledge	1050		100.00
Year of Authorization			2009
Principal Amount Aut	horized		30,510,000
Principal Amount Issu			30,510,000
Beginning Maturity D	ate		2009
Ending Maturity Date			2039
Principal Amount	Unmatured, Beginning o	of Fiscal Year	\$29,670,000
Adjustments - Increa	se (Decrease)		
Principal Amount Iss	sued During Fiscal Year		
Principal Amount Ma	tured During Fiscal Year		415,000
Principal Amount Det	feased During Fiscal Year		
Principal Amount	: Unmatured, End of Fisc	al Year	\$29,255,000
Principal Amount in [	Default, End of Fiscal Year		
Interest in Default, E	nd of Fiscal Year		
Amount Held in Bond	Reserve		2,911,215
Fiscal Year	2015		
	ovement District/Zone	District-	wide
Improvement/Zone (I	f Applicable)		
Type of Debt		Revenue Bonds	
Activity		Water Enterprise	
Purpose of Issue		San Juan Project & Advance Re	f
Nature of Revenue P	ledged	Utility Billing Revenue	
Percent of Pledge			100.00
Year of Authorization			2012
Principal Amount Au	thorized		13,625,000
Principal Amount Iss	ued		13,625,000
Beginning Maturity D	ate		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	\$11,895,000
Adjustments - Increase (Decrease)	
Principal Amount Issued During Fiscal Year	
Principal Amount Matured During Fiscal Year	420,000
Principal Amount Defeased During Fiscal Year	
Principal Amount Unmatured, End of Fiscal Year	\$11,475,000
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 2015		
Type of Debt	United States	
Activity	Water Enterprise	
Purpose of Debt	1977 Drought Act Loan	
Maximum Repayment, Beginning	of Fiscal Year	\$512,000
Adjustments - Increase (Decrease)		
Maximum Repayment, End of Fisc	cal Year	\$512,000
Amount Received to Date		512,000
Amount Expended to Date on Behal	f of District	
Principal Amount Unmatured, E	Beginning of Fiscal Year	\$81,190
Adjustments - Increase (Decrease)		
Principal Amount Received During F	iscal Year	
Principal Amount Matured During Fig	scal Year	26,031
Principal Amount Unmatured, E	end of Fiscal Year	\$55,159
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 2015	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				23,444,891			\$23.444.891
Taxes Receivable							\$0
Interest Receivable							\$0
Accounts Receivable				1,246,000			\$1.246.000
Loans, Notes, and Contracts Receivable							80
Due from Other Funds				214,301			\$214.301
Inventory of Materials and Supplies				105,510			\$105.510
Other Current Assets				-258,128			(\$258.128)
Lease Payments Receivable							
Unearned Finance Charges							
Investments		(i		8,666,054			\$8.666.054
Restricted Assets				2,911,215			\$2.911.215
Deferred Charges							
Unamortized Discount on Long-Term Debt				-1,560,211			(\$1,560.211)
Other Assets				304,227			\$304.227
Fixed Assets							
Land				842,388			\$842.388
Buildings and Improvements				128,078,691			\$128.078.691
Equipment				3,416,421			\$3.416.421
Construction in Progress				19,471,200			\$19.471.200
Total Fixed Assets				\$151.808.700	80		\$151.808.700
Accumulated Depreciation				63,856,159			\$63.856.159
Net Fixed Assets				\$87.952.541	80		\$87.952.541
Other Debits Amount Available in Debt Service Funds							
Amount to be Provided							
Total Assets	0\$	0\$	0\$ 00	\$123.026.400	\$0	0\$	\$123.026.400

## San Juan Suburban Water District

Special Districts Financial Transactions Report - Consolidated Balance Sheet

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Fiscal Year	2015	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								
Accounts/Warrants Payable					4,725,611			\$4.725.611
Loans and Notes Payable								80
Interest Payable - Matured/Accrued	crued				-9,293			(\$9.293)
Other Current Liabilities					1,087,391			\$1.087.391
Compensated Absences Payable	ble				345,245			\$345.245
Due to Other Governments								0\$
Due to Other Funds					214,301			\$214.301
Long-Term Debt								6
General Obligation Bonds								04
Revenue Bonds					11,475,000			\$11.475.000
Certificates of Participation					29,255,000			\$29.255.000
Special Assessment								0\$
Federal					55,159			\$55.159
State								\$0
Time Warrants								\$0
Other Long-Term Indebtedness	S							\$0
Unamortized Premium on Long-Term Debt	g-Term Debt				-332,361			(\$332.361)
Advances for Construction								
Deferred Revenue					697,801			\$697.801
All Other Non-Current Liabilities	S							
Total Liabilities Fund Equity		] 0\$	\$0	\$0	\$47.513.854		80	\$47.513.854
Contributed Capital Invested in General Fixed Assets	ets							
Retained Earnings					6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6 6			
Reserved					93,956,356			\$53.656.356
Unreserved					21,856,190			\$21.856.190
Fund Balances Reserved								\$0
Unreserved Designated								80
Unreserved Undesignated								80
Total Fund Equity		08	0\$	0\$	\$75.512.546			\$75.512.546
Total Liabilities and Fund Equity	Equity	0\$	0\$	0\$	\$123.026.400		80	\$123.026.400