

**San Juan Water District
Wholesale Financial Plan Summary -- Operating Fund**

	FY 10-11 Budget	FY 11-12 Estimate	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
CY Rate Increase -->	5%	0%	0%	3%	3%	3%	3%	3%	3%	3%
WHOLESALE OPERATIONS										
Beginning Balance	4,070,096	2,341,273	2,843,747	3,125,328	3,469,328	3,431,328	3,410,328	3,418,328	3,462,328	3,531,328
Sources of Funds										
Wholesale Rate Revenue	4,968,007	4,812,000	4,864,000	5,012,000	5,223,000	5,398,000	5,579,000	5,791,000	6,011,000	6,240,000
Sac Suburb WD	961,467	418,674	-	-	-	-	-	-	-	-
Misc. Non-Oper. Revenue	271,000	25,866	27,000	28,000	29,000	30,000	31,000	32,000	33,000	34,000
Interest Earnings	175,000	130,358	74,000	158,000	254,000	300,000	341,000	369,000	398,000	428,000
Total Sources of Funds	6,375,474	5,386,898	4,965,000	5,198,000	5,506,000	5,728,000	5,951,000	6,192,000	6,442,000	6,702,000
Uses of Funds										
Source of Supply	577,374	570,374	619,400	648,000	683,000	713,000	737,000	763,000	794,000	826,000
Water Forum	30,000	31,000	32,000	33,000	34,000	35,000	36,000	37,000	38,000	39,000
USBR Pump/WAPA Energy	80,000	86,000	91,000	95,000	100,000	106,000	112,000	118,000	125,000	133,000
Energy Assmts/COTP	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
Water Treatment	983,622	919,022	934,221	962,000	991,000	1,021,000	1,052,000	1,084,000	1,117,000	1,151,000
Chemicals, Energy, Mat'l's	917,400	982,000	1,035,000	1,083,000	1,141,000	1,215,000	1,281,000	1,352,000	1,434,000	1,521,000
Trans. & Distribution	62,178	62,178	134,016	138,000	142,000	146,000	150,000	155,000	160,000	165,000
Conservation	213,936	213,936	239,433	247,000	254,000	262,000	270,000	278,000	286,000	295,000
Engineering	29,900	29,900	58,148	60,000	62,000	64,000	66,000	68,000	70,000	72,000
Administrative & General	1,293,678	1,293,678	1,398,201	1,440,000	1,483,000	1,527,000	1,573,000	1,620,000	1,669,000	1,719,000
OPEB Expense (to Reserve)	134,925	134,925	140,000	146,000	152,000	158,000	164,000	171,000	178,000	185,000
Misc. Non-Oper. Expenses	59,411	59,411	-	-	-	-	-	-	-	-
Transfer to Capital Fund	500,000	500,000	-	-	500,000	500,000	500,000	500,000	500,000	500,000
Total Uses of Funds	4,884,424	4,884,424	4,683,419	4,854,000	5,544,000	5,749,000	5,943,000	6,148,000	6,373,000	6,608,000
Ending Balance	5,561,146	2,843,747	3,125,328	3,469,328	3,431,328	3,410,328	3,418,328	3,462,328	3,531,328	3,625,328
Operating Reserve (20%)	838,018	838,018	937,000	971,000	1,009,000	1,050,000	1,089,000	1,130,000	1,175,000	1,222,000
Rate Stabilization Reserve	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	900,328	817,328
Employee Vac./Sick Leave Rsrv.	374,394	374,394	380,010	385,710	391,496	397,368	403,329	407,000	411,000	415,000
PERS Reserve	301,718	301,718	401,718	501,718	601,718	701,718	801,718	922,000	1,045,000	1,171,000
Uncommitted Fund Balance	329,617	329,617	406,600	610,900	429,114	261,242	124,281	3,328	-	-
OPEB Liability Reserve	640,536	640,536	776,810	914,447	1,053,460	1,193,863	1,335,670	1,540,000	1,757,000	1,986,000

**San Juan Water District
Wholesale Financial Plan Summary -- Non-Operating (Debt Service) Fund**

	FY 10-11 Budget	FY 11-12 Estimate	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
NON-OPERATING (DEBT SERVICE) FUND										
<i>Beginning Balance</i>	4,726,734	3,023,636	3,023,636	3,023,636	3,023,636	3,023,636	3,023,636	3,023,636	3,023,636	3,023,636
Sources of Funds										
2003 COP (1993 Refunding)										
San Juan WD - RSA	291,959	291,196	478,492	-	-	-	-	-	-	-
Fair Oaks WD	235,197	234,582	385,463	-	-	-	-	-	-	-
Orangevale WC	104,244	103,972	170,845	-	-	-	-	-	-	-
2003 COP (San Juan Project)										
San Juan WD - RSA	536,135	537,144	477,672	503,169	455,699	457,284	456,708	455,848	455,002	456,083
Citrus Heights WD	245,205	245,667	218,467	230,128	208,417	209,142	208,878	208,485	208,098	208,593
Fair Oaks WD	159,443	159,744	142,057	149,639	135,522	135,994	135,822	135,566	135,315	135,636
Orangevale WC	60,917	61,032	54,275	57,172	51,778	51,958	51,893	51,795	51,699	51,822
City of Folsom	114,161	114,376	101,712	107,142	97,034	97,371	97,248	97,065	96,885	97,115
2009 COP										
San Juan WD - RSA	987,036	986,807	986,577	1,213,222	1,209,661	1,207,551	1,207,924	1,209,360	1,210,078	1,209,360
Citrus Heights WD	367,781	367,695	367,610	452,060	450,734	449,947	450,086	450,621	450,889	450,621
Fair Oaks WD	227,413	227,360	227,307	279,526	278,706	278,219	278,305	278,636	278,801	278,636
Orangevale WC	101,531	101,507	101,483	124,797	124,431	124,213	124,252	124,400	124,473	124,400
City of Folsom	34,714	34,706	34,698	42,669	42,544	42,470	42,483	42,533	42,559	42,533
Total Sources of Funds	3,465,738	3,465,788	3,746,658	3,159,525	3,054,525	3,054,150	3,053,600	3,054,310	3,053,800	3,054,800
Uses of Funds										
Debt Service Payments										
2003 COP (1993 Refunding)	631,400	629,750	1,034,800	-	-	-	-	-	-	-
2003 COP (San Juan Project)	1,115,863	1,117,963	994,183	1,047,250	948,450	951,750	950,550	948,760	947,000	949,250
2009 COP (Retail Project)	1,718,475	1,718,075	1,717,675	2,112,275	2,106,075	2,102,400	2,103,050	2,105,550	2,106,800	2,105,550
Total Uses of Funds	3,465,738	3,465,788	3,746,658	3,159,525	3,054,525	3,054,150	3,053,600	3,054,310	3,053,800	3,054,800
Ending Balance	3,023,636	3,023,636	3,023,636	3,023,636	3,023,636	3,023,636	3,023,636	3,023,636	3,023,636	3,023,636
Est. DS Coverage (min=1.15)	1.70	1.72	1.49	1.61	1.67	1.69	1.58	1.59	1.61	1.63

**San Juan Water District
Wholesale Financial Plan Summary -- Capital Fund**

	FY 10-11 Budget	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
WHOLESALE CAPITAL FUND										
<i>Beginning Balance</i>	17,114,159	7,890,788	8,991,100	9,666,300	10,441,300	8,558,300	7,212,300	8,329,300	9,442,300	10,551,300
Sources of Funds										
Property Taxes (50% of 1% Incr.)	425,000	800,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000	850,000
Transfer from Operations	500,000	500,000	-	-	500,000	500,000	500,000	500,000	500,000	500,000
Wholesale Connection Fees	3,000	1,312	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
SCADA Reimb. (SJ-RSA)	100,000	-	-	-	-	-	-	-	-	-
Roseville Project Reimb.	1,169,000	-	-	-	-	-	-	-	-	-
24" GB BPS Pipe Reimb. (SJ-RSA)	193,000	-	-	-	-	-	-	-	-	-
Fair Oaks 40" Cost Share Reimb.	320,000	2,080,000	2,163,200	-	-	-	-	-	-	-
CSI Rebate (Solar Project)	-	683,000	697,000	712,000	728,000	745,000	380,000	401,000	423,000	446,000
Total Sources of Funds	2,710,000	4,064,312	3,730,200	1,582,000	2,098,000	2,115,000	1,750,000	1,771,000	1,793,000	1,816,000
Uses of Funds										
Raw Water Supply Projects	1,000,000	-	-	-	-	-	-	-	-	-
Hydraulic Improvement Projects	2,360,000	-	27,000	-	328,000	3,066,000	-	-	-	-
Pre-Treatment Projects	-	-	-	357,000	3,419,000	30,000	-	-	-	-
Filter Projects	310,000	-	-	-	-	-	-	-	-	-
Chemical Feed System Projects	40,000	-	595,000	-	-	-	-	-	-	-
Solids Handling Facility Projects	-	-	-	-	-	-	-	-	-	-
Hinkle Reservoir Projects	2,890,000	52,000	-	-	-	-	-	-	-	-
Transmission Pipeline Projects	320,000	2,080,000	2,163,000	-	-	-	-	-	-	-
Miscellaneous Projects	5,652,000	832,000	270,000	450,000	234,000	365,000	633,000	658,000	684,000	712,000
Total Uses of Funds	12,572,000	2,964,000	3,055,000	807,000	3,981,000	3,461,000	633,000	658,000	684,000	712,000
Ending Balance	7,252,159	8,991,100	9,666,300	10,441,300	8,558,300	7,212,300	8,329,300	9,442,300	10,551,300	11,655,300
General CIP Reserve	6,481,512	6,481,512	7,074,164	7,766,203	5,799,828	4,370,036	5,402,825	6,634,300	7,623,300	8,604,300
Remain. COP Proceeds	-	-	-	-	-	-	-	-	-	-
Connection Fee Reserve	131,601	131,601	152,259	173,021	193,886	214,855	235,929	-	-	-
Hinkle Reservoir Reserve	2,377,987	2,377,987	2,439,877	2,502,076	2,564,586	2,627,409	2,690,546	2,808,000	2,928,000	3,051,000

**SAN JUAN WATER DISTRICT
TEN-YEAR WHOLESALE CAPITAL IMPROVEMENT PROGRAM - SUMMARY TABLE**

Current Dollars												
Line	Project Name	Total Cost ¹	FY10-11	FY11-12	FY12-13	FY13-14	FY14-15	FY15-16	FY16-17	FY17-18	FY18-19	FY19-20
1	<i>Raw Water Supply</i>											
2	Parallel USBR Pipeline (72" RW Bypass Pipeline)	\$ 1,000,000	\$ 1,000,000									
3	Bypass USBR Pumping Plant ²	\$ -					\$ -					
4	Existing USBR Pumping Plant Improvements ²	\$ -						\$ -				
5	<i>Hydraulic Improvements</i>											
6	New Settled Water Channel	\$ 2,800,000					\$ 280,000	\$ 2,520,000				
7	Modify Overflow "F" Structure	\$ 25,000			\$ 25,000							
8	60-in Filter Eff. TW Pipeline to Hinkle Res.	\$ 2,360,000	\$ 2,360,000									
9	<i>Pre-Treatment</i>											
10	Rapid Mix Process Improvements	\$ 220,000				\$ 20,000	\$ 200,000					
11	Replace Flocculators, Modify Basins	\$ 2,470,000				\$ 247,000	\$ 2,223,000					
12	Replace Sludge Collection System	\$ 550,000				\$ 50,000	\$ 500,000					
13	Settled Water Joint Repair and Caulk	\$ 25,000						\$ 25,000				
14	<i>Filters</i>											
15	Filter Leak Repairs	\$ 230,000	\$ 230,000									
16	Filter Valve Actuators Upgrade (18 actuators of 24 Total)	\$ 80,000	\$ 80,000									
17	Filter Gallery Piping Improvements	\$ -										
18	<i>Chemical Feed Systems</i>											
19	Chlorination Monitoring Equipment Improvements	\$ 40,000	\$ 40,000									
20	Alum Tanks Replacement (w/ Secondary Containment)	\$ 450,000			\$ 450,000							
21	Polymer System Improvements (in Control Bldg)	\$ 100,000			\$ 100,000							
22	<i>Solids Handling Facilities</i>											
23	(Prior projects complete, No projects currently planned)	\$ -										
24	<i>Hinkle Reservoir</i>											
25	72-in CTBP Pipeline ³	\$ 2,890,000	\$ 2,890,000									
26	Hinkle Res. Groundwater Monitoring Wells	\$ 50,000		\$ 50,000								
27	Bifurcate Hinkle Res. Const. 2nd Inlet/Outlet ⁴	\$ -										
28	<i>Transmission Pipelines</i>											
29	FO-40 Transmission Pipeline Rehabilitation	\$ 4,320,000	\$ 320,000	\$ 2,000,000	\$ 2,000,000							
30	<i>Miscellaneous CIP Items</i>											
31	SCADA System Integration Improvements	\$ 800,000		\$ 800,000								
32	Solar Power (at Baldwin Site) - Design & Construction	\$ 5,400,000	\$ 5,400,000									
33	Hinkle Res Cover Testing/Repairs	\$ 200,000					\$ 200,000					
34	In-Plant Pump Station Improvements	\$ 50,000		\$ 50,000								
35	Storage Building (Old Shop) Replacement	\$ 400,000				\$ 400,000						
36	WTP & Admin Bldgs Roof Repairs	\$ 97,210	\$ 97,210									
37	CTP Valve Actuator Repairs	\$ 150,000	\$ 150,000									
38	Truck-mounted Valve Actuator	\$ 5,000	\$ 5,000									
39	Wholesale Master Plan Update	\$ 300,000						\$ 300,000				
40	Security Improvements at WTP and Solar Facilities Site	\$ 200,000		\$ 200,000								
41	Unspecified Rehab/Upgrade Projects	\$ 2,000,000							\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
Capital Improvement Program Totals ¹		\$ 27,212,210	\$ 12,572,210	\$ 2,850,000	\$ 2,825,000	\$ 717,000	\$ 3,403,000	\$ 2,845,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000

Notes:

Rec'd from K. Durkin on 3/23/12

1. All estimated costs are shown in 2010 dollars.
2. This is a water supply reliability project which will be completed jointly with the USBR, City of Roseville, and SJWD. The project scope, cost, and cost allocations are undefined at this point.
3. This project includes the AFR 24" GB BPS Onsite T-main. The \$331,000 cost for this portion of the project will be paid by SJWD Retail.
4. Project required for operational flexibility and redundancy. The scope, cost and implementation year of this project is currently unknown. Project will be completed in conjunction with the cover replacement.

**San Juan Water District
Summary of Debt Service Obligations**

	Alloc. (1)	FY 10-11	FY 11-12	FY 12-13	FY 13-14	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20
2003 CERTIFICATES OF PARTICIPATION (2)											
1993 Refunding											
Principal		555,000	570,000	995,000							
Interest		76,400	59,750	39,800							
Total Payment		631,400	629,750	1,034,800							
Outstanding Balance	2,120,000	1,565,000	995,000	-							
SJWD-RSA	46.24%	291,959	291,196	478,492							
Fair Oaks WD	37.25%	235,197	234,582	385,463							
Orangevale WC	16.51%	104,244	103,972	170,845							
Total	100.00%	631,400	629,750	1,034,800							
San Juan Project											
Principal		430,000	445,000	460,000	475,000	495,000	515,000	535,000	555,000	575,000	600,000
Interest		685,863	672,963	657,388	638,988	619,988	602,663	582,063	560,663	538,463	515,463
Savings Due to 2012 Refunding (3/1/12 est.)				(123,205)	(66,738)	(166,538)	(165,913)	(166,513)	(166,903)	(166,463)	(166,213)
Total Payment		1,115,863	1,117,963	994,183	1,047,250	948,450	951,750	950,550	948,760	947,000	949,250
Outstanding Balance	15,755,000	15,325,000	14,880,000	14,420,000	13,945,000	13,450,000	12,935,000	12,400,000	11,845,000	11,270,000	10,670,000
SJWD-RSA (3)	48.05%	536,135	537,144	477,672	503,169	455,699	457,284	456,708	455,848	455,002	456,083
Citrus Heights WD	21.97%	245,205	245,667	218,467	230,128	208,417	209,142	208,878	208,485	208,098	208,593
Fair Oaks WD	14.29%	159,443	159,744	142,057	149,639	135,522	135,994	135,822	135,566	135,315	135,636
Orangevale WC	5.46%	60,917	61,032	54,275	57,172	51,778	51,958	51,893	51,795	51,699	51,822
City of Folsom (3)	10.23%	114,161	114,376	101,712	107,142	97,034	97,371	97,248	97,065	96,885	97,115
Total	100.00%	1,115,863	1,117,963	994,183	1,047,250	948,450	951,750	950,550	948,760	947,000	949,250
2009 CERTIFICATES OF PARTICIPATION											
Principal		10,000	10,000	10,000	405,000	415,000	430,000	450,000	475,000	500,000	525,000
Interest		1,708,475	1,708,075	1,707,675	1,707,275	1,691,075	1,672,400	1,653,050	1,630,550	1,606,800	1,580,550
Total Payment		1,718,475	1,718,075	1,717,675	2,112,275	2,106,075	2,102,400	2,103,050	2,105,550	2,106,800	2,105,550
Outstanding Balance	30,105,000	30,095,000	30,085,000	30,075,000	29,670,000	29,255,000	28,825,000	28,375,000	27,900,000	27,400,000	26,875,000
SJWD-RSA (4)	57.44%	987,036	986,807	986,577	1,213,222	1,209,661	1,207,551	1,207,924	1,209,360	1,210,078	1,209,360
Citrus Heights WD	21.40%	367,781	367,695	367,610	452,060	450,734	449,947	450,086	450,621	450,889	450,621
Fair Oaks WD	13.23%	227,413	227,360	227,307	279,526	278,706	278,219	278,305	278,636	278,801	278,636
Orangevale WC	5.91%	101,531	101,507	101,483	124,797	124,431	124,213	124,252	124,400	124,473	124,400
City of Folsom	2.02%	34,714	34,706	34,698	42,669	42,544	42,470	42,483	42,533	42,559	42,533
Total	100.00%	1,718,475	1,718,075	1,717,675	2,112,275	2,106,075	2,102,400	2,103,050	2,105,550	2,106,800	2,105,550
TOTAL ANNUAL DEBT SERVICE											
SJWD-RSA (3)(4)		1,815,131	1,815,147	1,942,741	1,716,392	1,665,360	1,664,835	1,664,632	1,665,208	1,665,080	1,665,443
Citrus Heights WD		612,986	613,362	586,076	682,188	659,151	659,089	658,965	659,106	658,987	659,214
Fair Oaks WD		622,053	621,685	754,827	429,165	414,228	414,213	414,127	414,202	414,116	414,272
Orangevale WC		266,692	266,511	326,603	181,969	176,209	176,172	176,144	176,194	176,172	176,221
City of Folsom (3)		148,875	149,082	136,410	149,811	139,578	139,841	139,731	139,599	139,444	139,649
Total		3,465,738	3,465,788	3,746,658	3,159,525	3,054,525	3,054,150	3,053,600	3,054,310	3,053,800	3,054,800

Notes:

- (1) See Exhibit II-3 for the basis for each allocation factor.
- (2) Excludes the portion of 2003 COPs for which Citrus Heights Water District is directly responsible for paying.
- (3) Includes share of debt service related to direct benefit pump station improvements.
- (4) Includes share of debt service related to retail service area improvements.

**San Juan Water District
Summary of Past and Projected Wholesale Water Deliveries**

	Annual Water Deliveries (AF)					
	San Juan RSA	Citrus Heights WD	Fair Oaks WD	Orange Vale WC	City of Folsom	Total
2000	14,287	19,564	14,018	4,422	1,324	53,614
2001	16,192	20,865	14,813	4,467	1,138	57,475
2002	17,361	17,618	11,456	4,377	1,149	51,960
2003	17,102	17,996	12,333	3,816	1,107	52,353
2004	17,941	19,775	13,629	4,165	1,415	56,924
2005	16,125	19,020	12,282	3,376	1,561	52,364
2006	15,193	18,683	11,235	3,641	1,730	50,483
2007	16,659	16,559	11,537	4,452	1,820	51,027
2008	17,064	17,036	10,534	4,703	1,608	50,945
2009	13,569	12,783	11,072	4,486	1,647	43,557
2010	12,687	11,366	10,707	4,363	1,334	40,457
2011	13,200	11,750	11,100	4,500	1,400	41,950
2012	13,000	13,000	10,080	4,700	1,480	42,260
2013	14,000	13,000	9,900	4,850	1,580	43,330
2014	15,000	13,000	9,720	4,899	1,596	44,215
2015	15,302	13,000	9,630	4,948	1,612	44,492
2016	15,455	13,000	9,450	4,997	1,628	44,530
2017	15,610	13,130	9,545	5,047	1,644	44,976
2018	15,766	13,261	9,640	5,097	1,660	45,424
2019	15,924	13,394	9,736	5,148	1,677	45,879
2020	16,083	13,528	9,833	5,199	1,694	46,337