

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

General Information

Fiscal Year

Mailing Address

Street 1 Is Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	Middle Initial	Last Name	Title
Member	Bob		Walter	President
Member	Dave		Peterson	Vice President
Member	Ted		Costa	Director
Member	Ken		Miller	Director
Member	Pam		Tobin	Director
Member				
Member				
Member				
Member				

Other Officials

First Name	Middle Initial	Last Name	Title
Shauna	L	Lorance	Manager
Keith	B	Durkin	Manager

Report Prepared By

First Name	Middle Initial	Last Name	Phone No
Lori		Snow	(916) 791-6946

Independent Auditor

First Name	Middle Initial	Last Name	Phone No
Justin		Williams	(916) 929-0540

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

Consolidation of Fund Equities and Transfers

Fiscal Year 2014

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
Consolidation of Fund Equities				
Non-Enterprise Activities	\$0	\$0	\$0	
Enterprise Fund Equities				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$78,262,058
Total Ending Fund Equities	\$0	\$0	\$0	\$78,262,058

	Transfers In A	Transfers Out B	Net C
Consolidation of Transfers In and Transfer Out			
General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
Enterprise Activities			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
Total	\$0	\$0	\$0

Special Districts Financial Transactions Report - Water Enterprise

Revenues, Expenses and Changes in Fund Equity

Check Errors	View Prior Year Data	Print	Delete	Close
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Fiscal Year

2014

San Juan Suburban Water District

Special Districts Financial Transactions Report - Water Enterprise

Revenues, Expenses and Changes in Fund Equity

Fiscal Year

2014

Operating Revenues

Water Sales

Residential	7,569,777
Business	1,140,825
Industrial	
Irrigation	
Sales for Resale	4,501,241
Interdepartmental	2,110,208
All Other Sales	

Water Services

Fire Prevention	
Ground Water Replenishment	
Standby or Availability Charges	
Service Type Assessments	
All Other	784,757

Total Operating Revenues

\$16,106,808

Operating Expenses

Source of Supply

Water Purchases	2,865,988
Ground Water Replenishment	
Other	

Other Operating Expenses

Pumping	509,811
Water Treatment	1,708,361
Administration and General	2,759,480
Customer Accounts	555,314
Transmission and Distribution	1,115,431
Depreciation and Amortization	3,787,433
Other	638,121

Total Operating Expenses

\$13,939,939

Operating Income (Loss)

\$2,166,869

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

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 2014

Non-Operating Revenues

Interest Income 254,399

Rents, Leases and Franchises

Taxes and Assessments

Current Secured and UnSecured (1%) 2,859,674

Voter Approved Taxes

Property Assessments

Special Assessments

Prior Year Taxes and Assessments

Penalties and Cost on Delinquent Taxes and Assessments

Federal

Aid for Construction

Other Federal

State

Aid for Construction

State Water Project

Homeowners Property Tax Relief

Timber Yield

State Other and In-Lieu Taxes

Other Governmental Agencies

Redevelopment Pass-Through

Other 4,574

Other Non-Operating Revenues

Total Non-Operating Revenues \$3,118,647

Non-Operating Expenses

Interest on Long-Term Debt 1,765,282

Other Interest

Other Non-Operating Expenses 271,741

Total Non-Operating Expenses \$2,037,023

Non-Operating Income (Loss) \$1,081,624

Income (Loss) Before Operating Transfers \$3,248,493

Operating Transfers In (Intra-District)

Operating Transfers Out (Intra-District)

Net Income (Loss) \$3,248,493

Fund Equity, Beginning of Period \$75,763,427

Contributed Capital

Federal

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

Revenues, Expenses and Changes in Fund Equity

Fiscal Year 2014

State	
Other Governmental Agencies	-225,068
Non-Governmental Agencies	
Prior Period Adjustments	-524,794
Residual Equity Transfers	
Other	
Fund Equity, End of Period	\$78,262,058

Special Districts Financial Transactions Report - Long-Term Debt

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

Check Errors	View Prior Year Data	Print All Records	Delete	Close
		Print Current Record	View All Debts	

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	2014	
District-wide or Improvement District/Zone	District-wide	
Improvement/Zone (If Applicable)		
Type of Debt	Certificates of Participation	
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		2039
Principal Amount Unmatured, Beginning of Fiscal Year		\$30,075,000
Adjustments - Increase (Decrease)		
Principal Amount Issued During Fiscal Year		
Principal Amount Matured During Fiscal Year		405,000
Principal Amount Defeased During Fiscal Year		
Principal Amount Unmatured, End of Fiscal Year		\$29,670,000
Principal Amount in Default, End of Fiscal Year		
Interest in Default, End of Fiscal Year		
Amount Held in Bond Reserve		2,911,170

Fiscal Year	2014	
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	

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

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

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
Beginning Maturity Date		2013
Ending Maturity Date		2033
Principal Amount Unmatured, Beginning of Fiscal Year		\$12,145,000
Adjustments - Increase (Decrease)		
Principal Amount Issued During Fiscal Year		
Principal Amount Matured During Fiscal Year		250,000
Principal Amount Defeased During Fiscal Year		
Principal Amount Unmatured, End of Fiscal Year		\$11,895,000
Principal Amount in Default, End of Fiscal Year		
Interest in Default, End of Fiscal Year		
Amount Held in Bond Reserve		

Special Districts Financial Transactions Report - Long-Term Debt

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

Check Errors	Print All Records	Delete
View Prior Year Data	Print Current Record	Close

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 2014

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 Fiscal Year		\$512,000
Amount Received to Date		512,000
Amount Expended to Date on Behalf of District		
Principal Amount Unmatured, Beginning of Fiscal Year		\$105,916
Adjustments - Increase (Decrease)		
Principal Amount Received During Fiscal Year		
Principal Amount Matured During Fiscal Year		24,726
Principal Amount Unmatured, End of Fiscal Year		\$81,190
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	2014	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					16,669,518			\$16,669,518
Taxes Receivable					0			\$0
Interest Receivable					11,100			\$11,100
Accounts Receivable					1,750,019			\$1,750,019
Loans, Notes, and Contracts Receivable					58,587			\$58,587
Due from Other Funds								\$0
Inventory of Materials and Supplies					86,346			\$86,346
Other Current Assets					261,978			\$261,978
Lease Payments Receivable								
Unearned Finance Charges								
Investments					7,483,167			\$7,483,167
Restricted Assets					11,019,989			\$11,019,989
Deferred Charges					568,470			\$568,470
Unamortized Discount on Long-Term Debt					0			\$0
Other Assets					332,300			\$332,300
Fixed Assets								
Land					573,272			\$573,272
Buildings and Improvements					128,094,372			\$128,094,372
Equipment					3,637,762			\$3,637,762
Construction in Progress					14,966,313			\$14,966,313
Total Fixed Assets					\$147,271,719	\$0		\$147,271,719
Accumulated Depreciation					63,580,354			\$63,580,354
Net Fixed Assets					\$83,691,365	\$0		\$83,691,365
Other Debits								
Amount Available in Debt Service Funds								
Amount to be Provided								
Total Assets		\$0	\$0	\$0	\$121,932,839	\$0	\$0	\$121,932,839

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

Liabilities and Equity

Fiscal Year	2014	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					-456,903			(\$456,903)
Loans and Notes Payable					0			\$0
Interest Payable - Matured/Accrued					934,531			\$934,531
Other Current Liabilities					-528,886			(\$528,886)
Compensated Absences Payable					791,599			\$791,599
Due to Other Governments								\$0
Due to Other Funds								\$0
Long-Term Debt								
General Obligation Bonds								\$0
Revenue Bonds					11,895,000			\$11,895,000
Certificates of Participation					29,670,000			\$29,670,000
Special Assessment								\$0
Federal					81,190			\$81,190
State								\$0
Time Warrants								\$0
Other Long-Term Indebtedness								\$0
Unamortized Premium on Long-Term Debt					1,227,850			\$1,227,850
Advances for Construction								\$56,400
Deferred Revenue					56,400			\$56,400
All Other Non-Current Liabilities								
Total Liabilities		\$0	\$0	\$0	\$43,670,781		\$0	\$43,670,781
Fund Equity								
Contributed Capital								
Invested in General Fixed Assets								
Retained Earnings								
Reserved					53,828,180			\$53,828,180
Unreserved					24,433,878			\$24,433,878
Fund Balances								
Reserved								\$0
Unreserved Designated								\$0
Unreserved Undesignated								\$0
Total Fund Equity		\$0	\$0	\$0	\$78,262,058		\$0	\$78,262,058
Total Liabilities and Fund Equity		\$0	\$0	\$0	\$121,932,839		\$0	\$121,932,839