

Special District of San Juan Water District
 Special Districts Financial Transactions Report
 General Information

Fiscal Year: 2019

District Mailing Address

Street 1 Has Address Changed?

Street 2

City State Zip

Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Dan"/>	<input type="text"/>	<input type="text" value="Rich"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Edward 'Ted'"/>	<input type="text" value="J"/>	<input type="text" value="Costa"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Marty"/>	<input type="text"/>	<input type="text" value="Hanneman"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Kenneth"/>	<input type="text" value="H"/>	<input type="text" value="Miller"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Pamela"/>	<input type="text"/>	<input type="text" value="Tobin"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Paul"/>	<input type="text"/>	<input type="text" value="Helliker"/>	<input type="text" value="General Manager"/>	<input type="text" value="phelliker@sjwd.org"/>
Official 2	<input type="text" value="Donna"/>	<input type="text"/>	<input type="text" value="Silva"/>	<input type="text" value="Director of Finance"/>	<input type="text" value="dsilva@sjwd.org"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name

Telephone Email

Independent Auditor

Firm Name

First Name M. I. Last Name

Telephone

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No
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 San Juan Water District
Special Districts Financial Transactions Report
Comments for the Special District Report

Fiscal Year: 2019

Comments

Appropriation Limits: The District is not subject to the Appropriation Limits for the property tax apportionment received from Placer and Sacramento Counties.

Website User Name: The District's User Name has been updated in the instruction letter to "San Juan Water District", but is still listed on the website as "San Juan Suburban Water District".

Special District of San Juan Water District
Special Districts Financial Transactions Report
Water Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2019**Operating Revenues**

Water Sales Revenues

Retail Water Sales

R01.	Residential	9,960,544
R02.	Business	1,445,191
R03.	Industrial	
R04.	Irrigation	10,632
R09.	Sales to Other Utilities for Resale	13,034,344
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	66,370

Water Services Revenues

R12.	Fire Prevention	45,377
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	151,750
R18.	Other Operating Revenues	195,063
R19.	Total Operating Revenues	\$24,909,271

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	4,777,081
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	
R25.	Treatment	2,900,069
R26.	Transmission and Distribution	3,651,762
R28.	Customer Accounting and Collection	1,136,896
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	3,646,997
R34.	Depreciation and Amortization Expenses	3,804,139
R35.	Other Operating Expenses	860,542
R36.	Total Operating Expenses	\$20,777,486
R37.	Operating Income (Loss)	\$4,131,785

Nonoperating Revenues		
R38.	Investment Earnings	661,071
R39.	Rents, Leases, and Franchises	112,304
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	2,218,130
SD41.	Voter-Approved Taxes	
SD42.	Pass-through Property Taxes (ABX1 26)	
SD43.	Property Assessments	
SD44.	Special Assessments	
SD45.	Special Taxes	
SD46.	Prior-Year Taxes and Assessments	
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	18,244
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	8,020
R58.	Other Nonoperating Revenues	335,786
R59.	Total Nonoperating Revenues	\$3,353,555
Nonoperating Expenses		
R60.	Interest Expense	1,391,648
R61.	Loss on Disposal of Capital Assets	12,222
R62.	Other Nonoperating Expenses	8,005
R63.	Total Nonoperating Expenses	\$1,411,875
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$6,073,465
Capital Contributions		
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	2,601,290
R70.	Other Capital Contributions	265,237
R71.	Total Capital Contributions	\$2,866,527
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	\$8,939,992
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$64,600,982
R76.	Adjustment	363,937
R77.	Reason for Adjustment	Prior Year Developer Conveyances/Expenses Recla
R78.	Net Position (Deficit), End of Fiscal Year	\$73,904,911
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	50,920,596
R80.	Restricted	
R81.	Unrestricted	22,984,315
R82.	Total Net Position (Deficit)	\$73,904,911

Note:

(R77) Reason for Adjustment: Prior Year Developer Conveyances/Expenses Reclassified as Capital

Special District of San Juan Water District
 Special Districts Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

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

Fiscal Year: 2019

SD01. Districtwide or Improvement District/Zone	Districtwide
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (1 of 2) (Record Completed)	2012 San Juan Project & Advance Refunding
R04. Nature of Revenue Pledged	Utility Billing Revenue
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	2033
R12. Principal Authorized	13,625,000
R13. Principal Issued to Date	13,625,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$10,972,780
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	485,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	95,779
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$10,392,001
R22. Principal Payable, Current Portion	500,000
R23. Principal Payable, Noncurrent Portion	\$9,892,001
R24. Interest Paid in Current Fiscal Year	410,371
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of San Juan Water District
 Special Districts Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

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

Fiscal Year: 2019

SD01. Districtwide or Improvement District/Zone	Districtwide ▼
SD02. Improvement District/Zone (if applicable)	
R03. Purpose of Debt (2 of 2) (Record Completed)	2017 San Juan Projects & Advanced Refunding ▼
R04. Nature of Revenue Pledged	Utility Billing Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds ▼
R07. Fund Type	Enterprise ▼
SD08. Activity	Water Enterprise ▼
R09. Year of Issue	2017
R10. Beginning Maturity Year	2017
R11. Ending Maturity Year	2039
R12. Principal Authorized	26,125,000
R13. Principal Issued to Date	26,125,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$27,340,788
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	565,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	104,981
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$26,670,807
R22. Principal Payable, Current Portion	585,000
R23. Principal Payable, Noncurrent Portion	\$26,085,807
R24. Interest Paid in Current Fiscal Year	981,277
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District of San Juan Water District
 Special Districts Financial Transactions Report
 Detail Summary of Long-Term Debt

Back to Form: [Long-Term Debt](#)

Fiscal Year: 2019

	Year of Issue	Principal Payable, Beginning of Fiscal Year	Principal Issued in Current Fiscal Year	Principal Paid in Current Fiscal Year	Principal Payable, End of Fiscal Year	Principal Payable, Current Portion	Principal Payable, Noncurrent Portion	Interest Paid in Current Fiscal Year	
Enterprise									
Revenue Bonds									
	2012 San Juan Project & Advance Refunding	2012	10,972,780	0	485,000	10,392,001	500,000	9,892,001	410,371
	2017 San Juan Projects & Advanced Refunding	2017	27,340,788	0	565,000	26,670,807	585,000	26,085,807	981,277
	Total Enterprise Debt:		\$38,313,568	\$0	\$1,050,000	\$37,062,808	\$1,085,000	\$35,977,808	\$1,391,648

Special District of San Juan Water District
Special Districts Financial Transactions Report
Debt Service Reconciliation Report

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			1,391,648
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$1,391,648
R06. Debt Service			1,391,648
R07. Difference	\$0	\$0	\$0
R08. Reason for Difference			

Special District of San Juan Water District
Special Districts Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2019

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	23,671,606	
R02.	Restricted		
R03.	Accounts Receivable (net)	5,086,407	
R04.	Taxes Receivable	91,679	
R05.	Interest Receivable (net)	79,936	
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories	137,007	
R09.	Prepaid Items	124,599	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$29,191,234	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments	307,290	
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	264,484	
R17.	Buildings and Improvements	131,768,374	
R18.	Equipment	15,565,605	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable	1,517,050	
R20.	Construction in Progress	3,704,060	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-66,625,614	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$86,501,249	\$0
R27.	Total Assets	\$115,692,483	\$0
Deferred Outflows of Resources			
R28.	Related to Pensions	4,112,565	

R28.5	Related to OPEB	608,458	
R28.6	Related to Debt Refunding	1,789,443	
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$6,510,466	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$122,202,949	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	1,060,904	
R33.	Contracts and Retainage Payable	274,060	
R34.	Interest Payable	610,141	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	70,458	
R38.	Accrued Compensated Absences	423,140	
R39.	Long-Term Debt, Due Within One Year	1,085,000	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	90,601	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$3,614,304	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	423,636	
R46.	General Obligation Bonds		
R47.	Revenue Bonds	35,977,808	
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability	1,564,717	
R57.	Net OPEB Liability	4,063,497	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$42,029,658	\$0
R61.	Total Liabilities	\$45,643,962	\$0

Deferred Inflows of Resources

R62.	Related to Pensions	2,636,551	
R62.5	Related to OPEB	17,525	
R62.6	Related to Debt Refunding		

R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$2,654,076	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$48,298,038	\$0
R66.	Total Net Position (Deficit)	\$73,904,911	\$0
	Net Position (Deficit)		
R67.	Net Investment in Capital Assets	50,920,596	
R68.	Restricted		
R69.	Unrestricted	22,984,315	
R70.	Total Net Position (Deficit)	\$73,904,911	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$122,202,949	\$0

Special District of San Juan Water District
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2019

R01. Appropriations Limit	<input type="text"/>
R02. Total Annual Appropriations Subject to the Limit	<input type="text"/>
R03. Revenues Received (Over) Under Appropriations Limit	<input type="text"/>

Special District of San Juan Water District
 Special Districts Financial Transactions Report
 Summary

Fiscal Year: 2019

	Governmental Funds	Internal Service Fund	Enterprise Fund	
Governmental Revenues				
R01. General				
R02. Special Revenue				
R03. Debt Service				
R04. Capital Projects				
R05. Permanent				
R06. Transportation				
R07. Total Governmental Revenues	\$0			
Internal Service Revenues				
R08. Total Operating Revenues		\$0		
R09. Total Non-Operating Revenues		\$0		
R10. Total Internal Service Revenues		\$0		
Enterprise Revenues				
Operating Revenues				
R11. Airport				
R12. Electric				
R13. Gas				
R14. Harbor and Port				
R15. Hospital				
R16. Sewer				
R17. Solid Waste				
R18. Transit				
R19. Water			24,909,271	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$24,909,271	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water			3,353,555	
R33. Other Enterprise				

R34.	Conduit				
R35.	Transportation				
R36.	Total Non-Operating Revenues			\$3,353,555	
R36.5	Total Revenues	\$0	\$0	\$28,262,826	

Governmental Expenditures

R37.	General				
R38.	Special Revenue				
R39.	Debt Service				
R40.	Capital Projects				
R41.	Permanent				
R42.	Transportation				
R43.	Total Governmental Expenditures	\$0			

Internal Service Expenses

R44.	Total Operating Expenses		\$0		
R45.	Total Non-Operating Expenses		\$0		
R46.	Total Internal Service Expenses		\$0		

Enterprise Expenses

Operating Expenses

R47.	Airport				
R48.	Electric				
R49.	Gas				
R50.	Harbor and Port				
R51.	Hospital				
R52.	Sewer				
R53.	Solid Waste				
R54.	Transit				
R55.	Water			20,777,486	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$20,777,486	

Non-Operating Expenses

R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			1,411,875	
R69.	Other Enterprise				

R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$1,411,875	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$22,189,361	
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$8,939,992	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$64,600,982	
R77.	Adjustments			363,937	
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$73,904,911	
Assets					
R79.	Total Current Assets			29,191,234	
R80.	Total Noncurrent Assets			86,501,249	
R81.	Total Assets	\$0	\$0	\$115,692,483	
Liabilities					
R82.	Total Current Liabilities			3,614,304	
R83.	Total Noncurrent Liabilities			42,029,658	
R84.	Total Liabilities	\$0	\$0	\$45,643,962	
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$73,904,911	

Special District of San Juan Water District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2019		
FORM DESC	FIELD NAME	FOOTNOTES
WaterEnterpriseFund	(R09)SalestoOtherUtilitiesforResale	The \$2.5M increase is due to: \$1.1M water transfer to entities outside of the service district; \$768K increase in treated water sales; and \$667K from 9% increase to water rates beginning January 2019.
WaterEnterpriseFund	(R11)OtherWaterSalesRevenues	Includes meter rentals, interest and late fees on water sales.
WaterEnterpriseFund	(R12)FirePrevention	The increase is due to a change in accrual method method, and an increase to rates in January 2019.
WaterEnterpriseFund	(R17)OtherWaterServicesRevenues	Includes fees for services (e.g., flow/pressure analysis) and pumping services.
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Includes rebates, grants, and cost recovery revenue.
WaterEnterpriseFund	(R35)OtherOperatingExpenses	Includes Engineering department expenses.
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Includes tapping/connection fees.
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	Includes the adjustment to the value of the California Oregon Transmission Pipeline, LAFCO assessment, and Financing Corp expenses.
WaterEnterpriseFund	(R69)OtherGovernment	Includes capital contributions from wholesale agencies for the Fair Oaks 40 pipeline relining project.
WaterEnterpriseFund	(R70)OtherCapitalContributions	Includes donated capital assets from developers.
ProprietaryFunds	(R12)Entpr-TotalCurrentAssets	Majority of the \$4.9M increase is due to: \$3.7M increase in investments and \$1.1M in receivables at fiscal year end.
ProprietaryFunds	(R20)Entpr-ConstructioninProgress	The District completed a large project in FYE 6/30/2018, which left a relatively small balance in Construction in Progress at FYE 6/30/2018. Most of the projects that remained at FYE 6/30/2018 were completed in FYE 6/30/2019. The majority of the Construction in Progress balance at FYE 6/30/2019 is the Fair Oaks 40 pipeline relining project (\$3.6M).
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Includes unearned revenue from retail utility billing account prepayments.
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	The majority of the \$615K increase is due to an increase in accounts payable.
AppropriationsLimitInformation	(R01)AppropriationsLimit	The District is not subject to the Appropriation Limits for the property tax apportionment received from Placer and Sacramento Counties.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	The District is not subject to the Appropriation Limits for the property tax apportionment received from Placer and Sacramento Counties.

Total Footnote: 16