

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

Reporting Year: 2021

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="Pamela"/>	<input type="text"/>	<input type="text" value="Tobin"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Kenneth"/>	<input type="text" value="H"/>	<input type="text" value="Miller"/>	<input type="text" value="Vice President"/>
Member 3	<input type="text" value="Edward 'Ted'"/>	<input type="text" value="J"/>	<input type="text" value="Costa"/>	<input type="text" value="Director"/>
Member 4	<input type="text" value="Marty"/>	<input type="text"/>	<input type="text" value="Hanneman"/>	<input type="text" value="Director"/>
Member 5	<input type="text" value="Dan"/>	<input type="text"/>	<input type="text" value="Rich"/>	<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 Annual Comprehensive Financial Report (ACFR) of a City, County, or Special District (Choose one)?
 City County Special District

4. In which City, County, or Special District financial statements or ACFR 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

Reporting Year: 2021

Comments

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

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

Reporting Year: 2021

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	12,158,447
R02.	Business	1,743,849
R03.	Industrial	
R04.	Irrigation	13,132
R09.	Sales to Other Utilities for Resale	11,064,830
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	20,098

Water Services Revenues

R12.	Fire Prevention	51,442
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	244,061
R18.	Other Operating Revenues	218,863
R19.	Total Operating Revenues	\$25,514,722

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	4,186,231
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	
R25.	Treatment	2,888,169
R26.	Transmission and Distribution	4,243,711
R28.	Customer Accounting and Collection	1,254,112
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	4,968,799
R34.	Depreciation and Amortization Expenses	3,915,737
R35.	Other Operating Expenses	940,004
R36.	Total Operating Expenses	\$22,396,763
R37.	Operating Income (Loss)	\$3,117,959

Nonoperating Revenues

R38.	Investment Earnings	143,967
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R39.	Rents, Leases, and Franchises	118,146
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	2,413,675
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	17,802
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	7,675
R58.	Other Nonoperating Revenues	88,018
R59.	Total Nonoperating Revenues	\$2,789,283
	Nonoperating Expenses	
R60.	Interest Expense	1,307,036
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	159,282
R63.	Total Nonoperating Expenses	\$1,466,318
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$4,440,924
	Capital Contributions	
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	1,351,647
R68.	County	
R69.	Other Government	68,658
R70.	Other Capital Contributions	571,871
R71.	Total Capital Contributions	\$1,992,176
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	<input type="text" value="\$6,433,100"/>
R75.	Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$75,357,039"/>
R76.	Adjustment	<input type="text"/>
R77.	Reason for Adjustment	<input type="text"/>
R78.	Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$81,790,139"/>
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	<input type="text" value="53,859,693"/>
R80.	Restricted	<input type="text"/>
R81.	Unrestricted	<input type="text" value="27,930,446"/>
R82.	Total Net Position (Deficit)	<input type="text" value="\$81,790,139"/>

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

Reporting Year: 2021

SD01. Districtwide or Improvement District/Zone	<input type="text" value="Districtwide"/>
SD02. Improvement District/Zone (if applicable)	<input type="text"/>
R03. Purpose of Debt (1 of 2) (Record Completed)	<input type="text" value="2012 San Juan Project & Advance Refunding"/>
R04. Nature of Revenue Pledged	<input type="text" value="Utility Billing Revenue"/>
R05. Percent of Pledge	<input type="text" value="100%"/>
R06. Debt Type	<input type="text" value="Revenue Bonds"/>
R07. Fund Type	<input type="text" value="Enterprise"/>
SD08. Activity	<input type="text" value="Water Enterprise"/>
R09. Year of Issue	<input type="text" value="2012"/>
R10. Beginning Maturity Year	<input type="text" value="2013"/>
R11. Ending Maturity Year	<input type="text" value="2033"/>
R12. Principal Authorized	<input type="text" value="13,625,000"/>
R13. Principal Issued to Date	<input type="text" value="13,625,000"/>
R14. Principal Unspent	<input type="text"/>
R15. Principal Payable, Beginning of Fiscal Year	<input type="text" value="\$9,800,112"/>
R16. Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R18. Principal Issued in Current Fiscal Year	<input type="text"/>
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	<input type="text"/>
R19. Principal Paid in Current Fiscal Year	<input type="text" value="530,000"/>
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	<input type="text" value="86,765"/>
R20. Principal Defeased in Current Fiscal Year	<input type="text"/>
R21. Principal Payable, End of Fiscal Year	<input type="text" value="\$9,183,347"/>
R22. Principal Payable, Current Portion	<input type="text" value="555,000"/>
R23. Principal Payable, Noncurrent Portion	<input type="text" value="\$8,628,347"/>
R24. Interest Paid in Current Fiscal Year	<input type="text" value="372,425"/>
R25. Principal Delinquent, End of Fiscal Year	<input type="text"/>
R26. Interest Delinquent, End of Fiscal Year	<input type="text"/>
R27. Amount Held in Reserve	<input type="text"/>

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

Reporting Year: 2021

SD01. Districtwide or Improvement District/Zone	<input type="text" value="Districtwide"/>
SD02. Improvement District/Zone (if applicable)	<input type="text"/>
R03. Purpose of Debt (2 of 2) (Record Completed)	<input type="text" value="2017 San Juan Projects & Advanced Refunding"/>
R04. Nature of Revenue Pledged	<input type="text" value="Utility Billing Revenue"/>
R05. Percent of Pledge	<input type="text" value="100%"/>
R06. Debt Type	<input type="text" value="Revenue Bonds"/>
R07. Fund Type	<input type="text" value="Enterprise"/>
SD08. Activity	<input type="text" value="Water Enterprise"/>
R09. Year of Issue	<input type="text" value="2017"/>
R10. Beginning Maturity Year	<input type="text" value="2017"/>
R11. Ending Maturity Year	<input type="text" value="2039"/>
R12. Principal Authorized	<input type="text" value="26,125,000"/>
R13. Principal Issued to Date	<input type="text" value="26,125,000"/>
R14. Principal Unspent	<input type="text"/>
R15. Principal Payable, Beginning of Fiscal Year	<input type="text" value="\$25,980,827"/>
R16. Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R17. Reason for Adjustment to Principal in Current Fiscal Year	<input type="text"/>
R18. Principal Issued in Current Fiscal Year	<input type="text"/>
R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year	<input type="text"/>
R19. Principal Paid in Current Fiscal Year	<input type="text" value="605,000"/>
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	<input type="text" value="104,980"/>
R20. Principal Defeased in Current Fiscal Year	<input type="text"/>
R21. Principal Payable, End of Fiscal Year	<input type="text" value="\$25,270,847"/>
R22. Principal Payable, Current Portion	<input type="text" value="630,000"/>
R23. Principal Payable, Noncurrent Portion	<input type="text" value="\$24,640,847"/>
R24. Interest Paid in Current Fiscal Year	<input type="text" value="934,611"/>
R25. Principal Delinquent, End of Fiscal Year	<input type="text"/>
R26. Interest Delinquent, End of Fiscal Year	<input type="text"/>
R27. Amount Held in Reserve	<input type="text"/>

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

Back to Form: Long-Term Debt

Reporting Year: 2021

	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	9,800,112	0	530,000	9,183,347	555,000	8,628,347	372,425
2017 San Juan Projects & Advanced Refunding	2017	25,980,827	0	605,000	25,270,847	630,000	24,640,847	934,611
Total Enterprise Debt:		\$35,780,939	\$0	\$1,135,000	\$34,454,194	\$1,185,000	\$33,269,194	\$1,307,036

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

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			1,307,036
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$1,307,036
R06. Debt Service			1,307,036
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

Reporting Year: 2021

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	31,794,800	
R02. Restricted		
R03. Accounts Receivable (net)	4,197,502	
R04. Taxes Receivable	96,406	
R05. Interest Receivable (net)	15,439	
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories	199,725	
R09. Prepaid Items	216,122	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$36,519,994	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments	146,176	
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	264,484	
R17. Buildings and Improvements	2,475,225	
R18. Equipment	15,815,790	
R18.5 Infrastructure	129,226,887	
R19. Intangible Assets – Amortizable	1,507,076	
R20. Construction in Progress	9,558,708	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-72,114,448	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$86,879,898	\$0
R27. Total Assets	\$123,399,892	\$0
Deferred Outflows of Resources		
R28. Related to Pensions	2,481,330	
R28.5 Related to OPEB	744,524	
R28.6 Related to Debt Refunding	1,580,165	

R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$4,806,019	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$128,205,911	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	1,565,831	
R33.	Contracts and Retainage Payable	268,781	
R34.	Interest Payable	568,849	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	181,111	
R38.	Accrued Compensated Absences	445,500	
R39.	Long-Term Debt, Due Within One Year	1,185,000	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	98,783	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$4,313,855	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	536,977	
R46.	General Obligation Bonds		
R47.	Revenue Bonds	33,269,194	
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	3,322,197	
R57.	Net OPEB Liability	2,985,927	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$40,114,295	\$0
R61.	Total Liabilities	\$44,428,150	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	1,421,893	
R62.5	Related to OPEB	565,729	
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$1,987,622	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$46,415,772	\$0
R66.	Total Net Position (Deficit)	\$81,790,139	\$0

Net Position (Deficit)

R67.	Net Investment in Capital Assets	53,859,693	
R68.	Restricted		
R69.	Unrestricted	27,930,446	
R70.	Total Net Position (Deficit)	\$81,790,139	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$128,205,911	\$0

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

Reporting Year: 2021

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

Reporting Year: 2021

	Governmental Funds	Internal Service Fund	Enterprise Fund	1
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			25,514,722	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$25,514,722	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water			2,789,283	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	Total Non-Operating Revenues			\$2,789,283	
R36.5	Total Revenues	\$0	\$0	\$28,304,005	
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			22,396,763	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$22,396,763	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			1,466,318	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$1,466,318	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$23,863,081	

R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$6,433,100	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$75,357,039	
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$81,790,139	
Assets					
R79.	Total Current Assets			36,519,994	
R80.	Total Noncurrent Assets			86,879,898	
R81.	Total Assets	\$0	\$0	\$123,399,892	
Liabilities					
R82.	Total Current Liabilities			4,313,855	
R83.	Total Noncurrent Liabilities			40,114,295	
R84.	Total Liabilities	\$0	\$0	\$44,428,150	
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$81,790,139	

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

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
WaterEnterpriseFund	(R11)OtherWaterSalesRevenues	Includes meter rentals, interest and late fees on water sales.
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 reimbursements non-operating cost recoveries.
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 donated capital assets from developers.
WaterEnterpriseFund	(R70)OtherCapitalContributions	Includes donated capital assets from developers.
ProprietaryFunds	(R14)Entpr-Investments	District's has a .069% equity interest in the California-Oregon Transmission Project. Previously the equity interest was 0.1333%.
ProprietaryFunds	(R17)Entpr-BuildingsandImprovements	Fiscal Year Ending 06/30/2020 included R18.5 Infrastructure (\$128,390,661) in the R17 Buildings (\$2,475,225) Capital Assets. Amounts were split in Fiscal Year Ending 06/30/2021.
ProprietaryFunds	(R18.5)Entpr-Infrastructure	Fiscal Year Ending 06/30/2020 included R18.5 Infrastructure (\$128,390,661) in the R17 Buildings (\$2,475,225) Capital Assets. Amounts were split in Fiscal Year Ending 06/30/2021.
ProprietaryFunds	(R20)Entpr-ConstructioninProgress	District incurred costs for several large on-going capital projects during the fiscal year. The majority of the increase is \$2.1 million for Water Treatment Plant Filter Basins Rehabilitation and \$2.3 million for the Hinkle Reservoir Re-lining projects.
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Includes unearned revenue from utility billing account prepayments.
AppropriationsLimitInformation	(R01)AppropriationsLimit	Appropriation Limits: The District is not subject to the Appropriation Limits for the property tax apportionment received from Placer and Sacramento Counties.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Appropriation Limits: The District is not subject to the Appropriation Limits for the property tax apportionment received from Placer and Sacramento Counties.

Total Footnote: 15