

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

Fiscal Year: 2018

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="Marty"/>	<input type="text"/>	<input type="text" value="Hanneman"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Dan"/>	<input type="text"/>	<input type="text" value="Rich"/>	<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="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: 2018

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

Fiscal Year: 2018**Operating Revenues**

Water Sales Revenues

Retail Water Sales

R01.	Residential	9,533,095
R02.	Business	1,389,190
R03.	Industrial	
R04.	Irrigation	12,402
R09.	Sales to Other Utilities for Resale	10,480,070
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	469,508

Water Services Revenues

R12.	Fire Prevention	34,876
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	152,512
R18.	Other Operating Revenues	83,288
R19.	Total Operating Revenues	\$22,154,941

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	4,420,199
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	
R25.	Treatment	2,897,555
R26.	Transmission and Distribution	3,285,215
R28.	Customer Accounting and Collection	1,071,900
R29.	Sales Promotion	
R30.	Personnel Services	

R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	3,957,148
R34.	Depreciation and Amortization Expenses	3,652,626
R35.	Other Operating Expenses	707,112
R36.	Total Operating Expenses	\$19,991,755
R37.	Operating Income (Loss)	\$2,163,186
	Nonoperating Revenues	
R38.	Investment Earnings	135,625
R39.	Rents, Leases, and Franchises	109,671
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	2,104,555
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	18,641
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	3,240
R58.	Other Nonoperating Revenues	520,763
R59.	Total Nonoperating Revenues	\$2,892,495

Nonoperating Expenses		
R60.	Interest Expense	1,428,906
R61.	Loss on Disposal of Capital Assets	
R62.	Other Nonoperating Expenses	9,112
R63.	Total Nonoperating Expenses	\$1,438,018
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$3,617,663
Capital Contributions		
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	
R70.	Other Capital Contributions	946,298
R71.	Total Capital Contributions	\$946,298
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	\$4,563,961
R75.	Net Position (Deficit), Beginning of Fiscal Year	\$63,683,411
R76.	Adjustment	-3,646,390
R77.	Reason for Adjustment	Adopted GASB 75 OPEB Reporting
R78.	Net Position (Deficit), End of Fiscal Year	\$64,600,982
Net Position (Deficit)		
R79.	Net Investment in Capital Assets	46,120,417
R80.	Restricted	
R81.	Unrestricted	18,480,565
R82.	Total Net Position (Deficit)	\$64,600,982

Note:

(R77) Reason for Adjustment: Adopted GASB 75 OPEB Reporting

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: 2018

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 Refi
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	\$11,537,101
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	465,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	99,321
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$10,972,780
R22. Principal Payable, Current Portion	485,000
R23. Principal Payable, Noncurrent Portion	\$10,487,780
R24. Interest Paid in Current Fiscal Year	425,902
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: 2018

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 R
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	\$28,390,769
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	945,000
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	\$27,340,788
R22. Principal Payable, Current Portion	565,000
R23. Principal Payable, Noncurrent Portion	\$26,775,788
R24. Interest Paid in Current Fiscal Year	1,003,004
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: 2018

	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	11,537,101	0	465,000	10,972,780	485,000	10,487,780	425,902
2017 San Juan Projects & Advanced Refunding	2017	28,390,769	0	945,000	27,340,788	565,000	26,775,788	1,003,004
Total Enterprise Debt:		\$39,927,870	\$0	\$1,410,000	\$38,313,568	\$1,050,000	\$37,263,568	\$1,428,906

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

Fiscal Year: 2018

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			1,428,906
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$1,428,906
R06. Debt Service			1,428,906
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

Form has been completed.

Fiscal Year: 2018

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	19,973,260	
R02.	Restricted		
R03.	Accounts Receivable (net)	3,965,727	
R04.	Taxes Receivable	83,921	
R05.	Interest Receivable (net)	40,343	
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories	125,979	
R09.	Prepaid Items	60,730	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$24,249,960	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments	312,349	
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	264,484	
R17.	Buildings and Improvements	127,124,553	
R18.	Equipment	15,502,324	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable	1,517,050	
R20.	Construction in Progress	1,320,226	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-63,190,423	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$82,850,563	\$0
R27.	Total Assets	\$107,100,523	\$0

Deferred Outflows of Resources

R28.	Related to Pensions	8,108,144	
R28.5	Related to OPEB	665,663	
R28.6	Related to Debt Refunding	1,895,771	
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$10,669,578	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$117,770,101	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	762,974	
R33.	Contracts and Retainage Payable	54,922	
R34.	Interest Payable	625,619	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	55,069	
R38.	Accrued Compensated Absences	365,959	
R39.	Long-Term Debt, Due Within One Year	1,050,000	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	84,529	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$2,999,072	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	418,097	
R46.	General Obligation Bonds		
R47.	Revenue Bonds	37,263,568	
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	4,801,816	
R57.	Net OPEB Liability	4,303,424	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$46,786,905	\$0
R61.	Total Liabilities	\$49,785,977	\$0

Deferred Inflows of Resources		
R62. Related to Pensions	3,383,142	
R62.5 Related to OPEB		
R62.6 Related to Debt Refunding		
R63. Other Deferred Inflows of Resources		
R64. Total Deferred Inflows of Resources	\$3,383,142	\$0
R65. Total Liabilities and Deferred Inflows of Resources	\$53,169,119	\$0
R66. Total Net Position (Deficit)	\$64,600,982	\$0
Net Position (Deficit)		
R67. Net Investment in Capital Assets	46,120,417	
R68. Restricted		
R69. Unrestricted	18,480,565	
R70. Total Net Position (Deficit)	\$64,600,982	\$0
R71. Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$117,770,101	\$0

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

Fiscal Year: 2018

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 District Financial Transactions Report
 Footnotes

Fiscal Year: 2018		<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
WaterEnterpriseFund	(R01)Residential	Increase is due to a 15% increase in water supplied to retail customers, plus a 9% increase to the base retail water rate on 1/1/2018.
WaterEnterpriseFund	(R02)Business	Increase is due to a 15% increase in water supplied to retail customers, plus a 9% increase to the base retail water rate on 1/1/2018.
WaterEnterpriseFund	(R04)Irrigation	The District increased its water delivery by 24% to irrigation customer's, and the rate increased 9.8% on 1/1/2018.
WaterEnterpriseFund	(R11)OtherWaterSalesRevenues	Includes meter rentals, interest and late fees on water sales invoices.
WaterEnterpriseFund	(R17)OtherWaterServicesRevenues	Includes services fees (e.g., flow/pressure analysis) and pumping surcharges.
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Includes rebate revenues and grants.
WaterEnterpriseFund	(R35)OtherOperatingExpenses	Includes Engineering department expenses.
WaterEnterpriseFund	(R57)GainonDisposalofCapitalAssets	During FYE 6/30/2017, the District sold several large pieces of equipment (e.g., backhoe, and vacuum trailer) and multiple vehicles at auction that totaled over 81% of the gains. During FYE 6/30/2018, the District only disposed of 1 vehicle.
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Includes tapping/connection fees.
WaterEnterpriseFund	(R60)InterestExpense	The District issued the 2017 refunding bonds in June 2017, which saved the District over \$657,000 in FYE 6/30/2018.
WaterEnterpriseFund	(R61)LossonDisposalofCapitalAssets	There were no losses on the disposal of capital assets.
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	Includes the adjustment to the value of the California Oregon Transmission Pipeline, LAFCO assessment, and Financing Corp expenses.
WaterEnterpriseFund	(R70)OtherCapitalContributions	Includes capital facility fees from wholesale customers and refund for Antelope pump-back project.
ProprietaryFunds	(R03)Entpr-AccountsReivable(net)	Due to a conversion to a new retail utility billing program, the District changed the methodology used for the yearend accrual to a more accurate calculation. This led to the increase in the accounts receivable balance at the end of the year.
ProprietaryFunds	(R05)Entpr-InterestReivable(net)	The increase is due to a combination of a higher balance in the District's LAIF accounts (over 18%) and higher interest rates earned on the balance.
ProprietaryFunds	(R08)Entpr-Inventories	At FYE 6/30/2018 the District had a higher level of meters and registers on hand - approximately \$20,000 - which accounts for approximately 2/3 of the variance.
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	FYE 6/30/2017 included the Floc-Sed Basins & Settle Water Channel improvements project, which was \$7.1M of the \$7.4M Construction in Progress balance. This project was completed during FYE 6/30/2018 and transferred to capital assets.
ProprietaryFunds	(R32)Entpr-AccountsPayable	FYE 6/30/2017 included payables of \$307K for the bond payments.
ProprietaryFunds	(R33)Entpr-ContractsandRetainagePayable	The majority of the variance is due to \$301K in retentions for the Floc-sed Basin project that was not released until FYE 6/30/2018.
ProprietaryFunds	(R34)Entpr-InterestPayable	In FYE 6/30/2017, the debt interest payment was made before the end of the fiscal year; however, in FYE 6/30/2018, the debt interest payment was made in FYE 6/30/2019.
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Includes unearned revenue from retail utility billing account prepayments.
ProprietaryFunds	(R56)Entpr-NetPensionLiability	Pension liability was reduced due to a payment at FYE 6/30/2017 that was not reflected in liabilities until FYE 6/30/2018.
ProprietaryFunds	(R57)Entpr-NetOPEBLiability	The District implemented GASB 75 in FYE 6/30/2018.
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: 25