

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

Fiscal Year: 2020

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="Edward 'Ted'"/>	<input type="text" value="J"/>	<input type="text" value="Costa"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Pamela"/>	<input type="text"/>	<input type="text" value="Tobin"/>	<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="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

- Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No
- 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
- 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
- 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: 2020

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 the LGRS Online 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: 2020

Operating Revenues

Water Sales Revenues

Retail Water Sales

R01.	Residential	11,120,000
R02.	Business	1,596,838
R03.	Industrial	
R04.	Irrigation	11,127
R09.	Sales to Other Utilities for Resale	11,145,887
R10.	Interdepartmental	
R11.	Other Water Sales Revenues	48,282

Water Services Revenues

R12.	Fire Prevention	46,699
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	180,002
R18.	Other Operating Revenues	273,196
R19.	Total Operating Revenues	\$24,422,031

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	4,158,214
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	
R25.	Treatment	3,386,311
R26.	Transmission and Distribution	3,924,390
R28.	Customer Accounting and Collection	1,226,229
R29.	Sales Promotion	
R30.	Personnel Services	
R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	4,744,742
R34.	Depreciation and Amortization Expenses	3,845,702
R35.	Other Operating Expenses	770,907
R36.	Total Operating Expenses	\$22,056,495
R37.	Operating Income (Loss)	\$2,365,536

Nonoperating Revenues

R38.	Investment Earnings	755,217
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R39.	Rents, Leases, and Franchises	115,125
	Taxes and Assessments	
SD40.	Current Secured and Unsecured (1%)	2,310,707
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	17,993
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	5,241
R58.	Other Nonoperating Revenues	468,251
R59.	Total Nonoperating Revenues	\$3,672,534
	Nonoperating Expenses	
R60.	Interest Expense	1,352,612
R61.	Loss on Disposal of Capital Assets	3,525,665
R62.	Other Nonoperating Expenses	7,717
R63.	Total Nonoperating Expenses	\$4,885,994
R64.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$1,152,076
	Capital Contributions	
R65.	Federal	
R66.	State	
R67.	Connection Fees (Capital)	
R68.	County	
R69.	Other Government	232,052
R70.	Other Capital Contributions	68,000
R71.	Total Capital Contributions	\$300,052
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="\$1,452,128"/>
R75.	Net Position (Deficit), Beginning of Fiscal Year	<input type="text" value="\$73,904,911"/>
R76.	Adjustment	<input type="text"/>
R77.	Reason for Adjustment	<input type="text"/>
R78.	Net Position (Deficit), End of Fiscal Year	<input type="text" value="\$75,357,039"/>
	Net Position (Deficit)	
R79.	Net Investment in Capital Assets	<input type="text" value="49,887,084"/>
R80.	Restricted	<input type="text"/>
R81.	Unrestricted	<input type="text" value="25,469,955"/>
R82.	Total Net Position (Deficit)	<input type="text" value="\$75,357,039"/>

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: 2020

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="\$10,392,001"/>
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="500,000"/>
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	<input type="text" value="91,889"/>
R20. Principal Defeased in Current Fiscal Year	<input type="text"/>
R21. Principal Payable, End of Fiscal Year	<input type="text" value="\$9,800,112"/>
R22. Principal Payable, Current Portion	<input type="text" value="530,000"/>
R23. Principal Payable, Noncurrent Portion	<input type="text" value="\$9,270,112"/>
R24. Interest Paid in Current Fiscal Year	<input type="text" value="394,268"/>
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

Fiscal Year: 2020

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="\$26,670,807"/>
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="585,000"/>
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="\$25,980,827"/>
R22. Principal Payable, Current Portion	<input type="text" value="605,000"/>
R23. Principal Payable, Noncurrent Portion	<input type="text" value="\$25,375,827"/>
R24. Interest Paid in Current Fiscal Year	<input type="text" value="958,344"/>
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

Fiscal Year: 2020

	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	10,392,001	0	500,000	9,800,112	530,000	9,270,112	394,268
2017 San Juan Projects & Advanced Refunding	2017	26,670,807	0	585,000	25,980,827	605,000	25,375,827	958,344
Total Enterprise Debt:		\$37,062,808	\$0	\$1,085,000	\$35,780,939	\$1,135,000	\$34,645,939	\$1,352,612

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

Fiscal Year: 2020

	Governmental Funds	Internal Service Fund	Enterprise Funds
Debt Payments from Debt Forms			
R01. Long-Term Debt			1,352,612
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$1,352,612
R06. Debt Service			1,352,612
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: 2020

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	28,824,356	
R02.	Restricted		
R03.	Accounts Receivable (net)	3,536,698	
R04.	Taxes Receivable	92,424	
R05.	Interest Receivable (net)	59,194	
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories	124,123	
R09.	Prepaid Items	141,475	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$32,778,270	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments	302,454	
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	264,484	
R17.	Buildings and Improvements	130,865,886	
R18.	Equipment	15,663,210	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable	1,527,213	
R20.	Construction in Progress	4,855,858	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets		
R23.	Less: Accumulated Depreciation/Amortization	-69,192,762	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$84,286,343	\$0
R27.	Total Assets	\$117,064,613	\$0
Deferred Outflows of Resources			
R28.	Related to Pensions	3,214,842	
R28.5	Related to OPEB	638,519	
R28.6	Related to Debt Refunding	1,684,134	

R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$5,537,495	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$122,602,108	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	1,434,474	
R33.	Contracts and Retainage Payable	113,081	
R34.	Interest Payable	589,901	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	65,874	
R38.	Accrued Compensated Absences	421,206	
R39.	Long-Term Debt, Due Within One Year	1,135,000	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	98,748	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$3,858,284	\$0
Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion	457,626	
R46.	General Obligation Bonds		
R47.	Revenue Bonds	34,645,939	
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	2,456,425	
R57.	Net OPEB Liability	3,127,362	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$40,687,352	\$0
R61.	Total Liabilities	\$44,545,636	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	2,037,117	
R62.5	Related to OPEB	662,316	
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$2,699,433	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$47,245,069	\$0
R66.	Total Net Position (Deficit)	\$75,357,039	\$0

Net Position (Deficit)		
R67. Net Investment in Capital Assets	49,887,084	
R68. Restricted		
R69. Unrestricted	25,469,955	
R70. Total Net Position (Deficit)	\$75,357,039	\$0
R71. Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$122,602,108	\$0

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

Fiscal Year: 2020

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: 2020

	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			24,422,031	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$24,422,031	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water			3,672,534	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	Total Non-Operating Revenues			\$3,672,534	
R36.5	Total Revenues	\$0	\$0	\$28,094,565	
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			22,056,495	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$22,056,495	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			4,885,994	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$4,885,994	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$26,942,489	

R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$1,452,128	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$73,904,911	
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$75,357,039	
Assets					
R79.	Total Current Assets			32,778,270	
R80.	Total Noncurrent Assets			84,286,343	
R81.	Total Assets	\$0	\$0	\$117,064,613	
Liabilities					
R82.	Total Current Liabilities			3,858,284	
R83.	Total Noncurrent Liabilities			40,687,352	
R84.	Total Liabilities	\$0	\$0	\$44,545,636	
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$75,357,039	

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

Fiscal Year: 2020		
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 recover revenue.
WaterEnterpriseFund	(R33)GeneralandAdministrativeExpenses	Pension expenses increased \$1.2 million due predominately to the change in the difference between the District's contribution and the proportionate share of contributions.
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 donated capital assets from developers.
WaterEnterpriseFund	(R70)OtherCapitalContributions	Includes donated capital assets from developers.
ProprietaryFunds	(R01)Entpr-Unrestricted	The majority of the increase is from District's \$4.1 million increase in investments to LAIF.
ProprietaryFunds	(R20)Entpr-ConstructioninProgress	During Fiscal Year Ending June 30, 2020, the District completed \$3.2 million in projects (largest project \$3.1 Fair Oaks 40 re-lining), and has \$4.3 million in on-going, multi-year projects (largest projects are \$.7 million Hinkle Reservoir Relining, \$2.8 million Water Treatment Filter Basing Rehab project, \$.2 million GIS/CMMS implementation 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: 14