



SHOWCASE YOUR DISTRICT'S COMMITMENT TO TRANSPARENCY

District Transparency Certificate of Excellence

Purpose

To promote transparency in the operations and governance of special districts to the public/constituents and provide special districts with an opportunity to showcase their efforts in transparency.

Duration

3 Years

District Receives

- Certificate for display (covering 3 years)
- Press release template
- Recognition on the SDLF website
- Letter to legislators within the district's boundaries announcing the achievement
- Recognition in social media, and the CSDA eNews
- Window cling

Application Cost

FREE

Electronic filing is preferable.

info@sdlf.org

Basic Requirements

Current Ethics Training for All Board Members *(Government Code Section 53235)*

- Provide names of board members and copies of training certificates along with date completed

Compliance with the Ralph M. Brown Act *(Government Code Section 54950 et. al)*

- Provide copy of current policy related to Brown Act compliance
- Provide copy of a current meeting agenda (including opportunity for public comment)

Adoption of Policy Related to Handling Public Records Act Requests

- Provide copy of current policy

Adoption of Reimbursement Policy, If District Provides Any Reimbursement of Actual and Necessary Expenses

(Government Code Section 53232.2 (b))

- Provide copy of current policy

Annual disclosure of board member or employee reimbursements for individual charges over \$100 for services or products. This information is to be made available for public inspection. "Individual charge" includes, but is not limited to: one meal, lodging for one day, or transportation. *(Government Code Section 53065.5)*

- Provide copy of the most recent document and how it is accessible.

Timely Filing of State Controller's Special Districts Financial Transactions Report -

Includes Compensation Disclosure. *(Government Code Section 53891)*

- Provide copy of most recent filing.
- SDLF staff will verify that district is not listed on the State Controller's 'non-compliance list'*

Conduct Audits As Required By Law *(Government Code Section 26909 and 12410.6)*

- Provide copy of most recent audit, management letter, and a description of how/where documents were made available to the public

Other Policies – Have Current Policies Addressing the Following Areas

Provide copies of each:

- Conflict of Interest
- Provide copies of Form 700 cover sheet for board members and general manager
- Code of Ethics/Values/Norms or Board Conduct
- Financial Reserves Policy

Website Requirements

Maintain a district website with the following items Required. (provide direct website links for each item) - Required items available to the public:

- Names of board members and their full terms of office to include start and end date
- Name of general manager and key staff along with contact information
- Election/appointment procedure and deadlines
- Board meeting schedule
(Regular meeting agendas must be posted 72 hours in advance pursuant to *Government Code Section 54954.2 (a)(1)* and *Government Code Section 54956 (a)*)
- District's mission statement
- Description of district's services/functions and service area
- Authorizing statute/Enabling Act (Principle Act or Special Act)
- Current District budget
- Most recent financial audit
- Archive of Board meeting minutes for at least the last 6 months
- Link to State Controller's webpages for district's reported board member and staff compensation (*Government Code Section 53908*)
- Link to State Controller's webpages for district's reported Financial Transaction Report (*Government Code Section 53891 (a)*)
- Reimbursement and Compensation Policy
- Home page link to agendas/board packets (*Government Code Section 54957.5*)
- SB 272 compliance-enterprise catalogs (*Government Code Section 6270.5*)
- Machine readable/searchable agendas

Additional items – website also must include at least 4 of the following items:

- Post board member ethics training certificates
- Picture, biography and e-mail address of board members
- Last (3) years of audits
- Financial Reserves Policy
- Online/downloadable public records act request form
- Audio or video recordings of board meetings
- Map of district boundaries/service area
- Link to California Special Districts Association mapping program
- Most recent Municipal Service Review (MSR) and Sphere of Influence (SOI) studies (full document or link to document on another site)
- Link to www.districtsmakethedifference.org site or a general description of what a special district is
- Link most recently filed to FPPC forms

Outreach/Best Practices Requirements - (Must complete at least 2 of the following items)

Regular district newsletter or communication (printed and/or electronic) that keeps the public, constituents and elected officials up-to-date on district activities (at least twice annually)

- Provide copy of most recent communication and short description on the frequency of the communication, how it's distributed and to whom.

Community notification through press release to local media outlet announcing upcoming filing deadline for election or Appointment and process for seeking a position on the district board, prior to that election (or prior to the most recent deadline For consideration of new appointments for those districts with board members appointed to fixed-terms).

- Provide copy of the press release (and the printed article if available)

Complete salary comparison/benchmarking for district staff positions using a reputable salary survey (at least every 5 years)

- Provide brief description of the survey and process used as well as the general results

Special Community Engagement Project

Designed and completed a special project promoting community engagement with the district (potential projects may be broad in nature or focus on specific issues such as rate-setting, recycled water, identifying community needs, etc.)

- Submit an overview of the community engagement project reviewing the process undertaken and results achieved

Hold annual informational public budget hearings that engage the public (outreach, workshops, etc.) Prior to adopting the budget

- Provide copy of most recent public budget hearing notice and agenda.

Community Transparency Review

The district would be required to obtain a completed overview checklist from at least 2 of the following individuals (the district may choose to conduct the overview with these individuals simultaneously or separately):

- Chair of the County Civil Grand Jury
- Editor of a reputable local print newspaper (only one may count toward requirement)
- LAFCO Executive Officer
- County Auditor-Controller
- Local Legislator (only one may count toward requirement)
- Executive Director or President of local Chamber of Commerce
- General Manager of a peer agency (special district, city, county, neighborhood association, community organization or county administrative officer)

- Provide proof of completion signed by individuals completing Community Transparency Review



SHOWCASE YOUR DISTRICT'S COMMITMENT TO TRANSPARENCY

District Transparency Certificate of Excellence

Submit Application

Submit this application along with all required documentation to:

Special District Leadership Foundation
1112 I Street, Suite 200
Sacramento, CA 95814
Phone: 916-231-2909 • Fax: 916-442-7889

Electronic filing is preferable.

info@sdlf.org

District:	San Juan Water District				
Mailing Address:	9935 Auburn Folsom Road				
City:	Granite Bay	State:	CA	Zip:	95746
Contact Name:	Teri Grant				
Contact Title:	Board Secretary/Administrative Assistant				
Phone:	916-791-6905	Fax:	916-791-7361		
Email:	tgrant@sjwd.org	Website:	www.sjwd.org		
Assembly Member(s)*:	Kevin Kiley, District 6; Ken Cooley, District 8				
Senator*:	Brian Dahle, District 1; Jim Neilsen, District 4				
Local Newspaper(s):	Granite Bay Tribune and Sacramento Bee				
I certify that the information submitted is accurate and complete to the best of my knowledge.	Signature: 				

**include all state legislators representing the district's area of operation*

Current Ethics Training for all Board Members

(Government Code Section 53235)

Ethics certificates follow for the Current Board Members:

*Edward J. "Ted" Costa, Ken Miller,
Dan Rich, Pam Tobin and Manuel Zamorano*

CERTIFICATE OF ATTENDANCE

THIS CERTIFIES THAT

TED COSTA

attended "AB 1234 Ethics Training" on Friday, March 19, 2021
at the San Juan Water District, Granite Bay, California.

This further certifies this attendee has met all the
State mandated requirements of AB 1234



Edward L. Kreisberg, Kreisberg Law Firm
2225 E. Bayshore Road, Palo Alto, CA 94303

KREISBERG

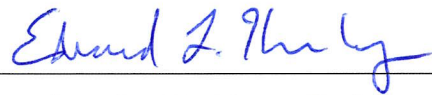
CERTIFICATE OF ATTENDANCE

THIS CERTIFIES THAT

KEN MILLER

attended "AB 1234 Ethics Training" on Friday, March 19, 2021
at the San Juan Water District, Granite Bay, California.

This further certifies this attendee has met all the
State mandated requirements of AB 1234



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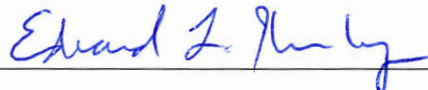
CERTIFICATE OF ATTENDANCE

THIS CERTIFIES THAT

DAN RICH

attended "AB 1234 Ethics Training" on Friday, March 19, 2021
at the San Juan Water District, Granite Bay, California.

This further certifies this attendee has met all the
State mandated requirements of AB 1234



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KREISBERG

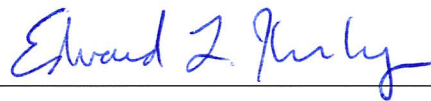
CERTIFICATE OF ATTENDANCE

THIS CERTIFIES THAT

PAM TOBIN

attended "AB 1234 Ethics Training" on Friday, March 19, 2021
at the San Juan Water District, Granite Bay, California.

This further certifies this attendee has met all the
State mandated requirements of AB 1234



Edward L. Kreisberg, Kreisberg Law Firm
2225 E. Bayshore Road, Palo Alto, CA 94303

KREISBERG

CERTIFICATE OF COMPLETION

CA Local Agency Ethics

Manuel Zamorano

Has completed the online training and successfully passed the examination for the CA Local Agency Ethics training course. [Record ID #319498073] San Juan Water District



Victoria Zambrano, SVP of Content & Communications

Vector Solutions
Two Urban Centre
4890 West Kennedy Boulevard
Suite 300, Tampa, FL 33609
866.546.1212

March 29, 2022

Date of Completion



As an IACET Accredited Provider,
Vector Solutions offers CEUs for its
programs that qualify under the
ANSI/IACET Standard



The following Board Policy BOD 2.1 - Board Rules for Proceedings covers the following items:

Compliance with the Ralph M. Brown Act

(Government Code Section 54950 et. al)

Current Policy for Compliance

Adoption of policy related to handling Public Records Act requests

Current Policy for Compliance

Other Policies – Conflict of Interest

Current Policy for Compliance

Section	BOD-2 Board of Directors	Approval Date	06/11/08
Policy	BOD-2.1 Board Rules for Proceedings	Latest Revision	07/28/21

BOD-2.1 Board Rules for Proceedings

INTRODUCTION

These are the rules for proceedings of meetings of the Board of Directors of San Juan Water District. Parliamentary procedures not addressed by these rules would be conducted pursuant to Rosenberg’s Rules of Order (League of California Cities, 2011). The purposes of these rules are to facilitate public participation during meetings of the Board, protect the rights of all Directors and to provide a process for conducting Board meetings in an orderly and efficient manner. The provisions of the Community Services District Law (see Government Code sections 61000, et seq.), Brown Act (Government Code section 54950, et seq.) and any other law will control over any inconsistent provision contained in these rules.

RULE 1 - SELECTION OF OFFICERS

The President and Vice-President of the Board will be elected by the members of the Board for a one-year term. The election will be held at the first regular meeting in December of each year. The Board may elect a President or Vice-President at any other time during the year, as necessary, to serve out the remaining term. Pursuant to a majority vote of the Board, the President or Vice-President may be removed from their position at any point during the term. The remaining provisions of this paragraph will be considered discretionary guidelines for the Board to follow in selecting its President and Vice-President, and will not be binding on the Board. The Board will normally follow a rotation for the election of President and Vice-President under which the Vice-President will normally be elected President at the conclusion of the President’s one-year term. If the membership on the Board of the President is terminated before the expiration of his or her one-year term of office, the Vice-President will automatically become the President for the balance of that term, and will be eligible for election as President for another full one-year term.

The Board will by majority vote appoint a Secretary and Treasurer, who will serve at the pleasure of the Board. (See Government Code section 61240.)

RULE 2 - DUTIES OF PRESIDENT OF BOARD

The President of the Board of Directors will be its presiding officer. (See Government Code section 61221.) The President’s duties will include, but not be limited to, the following: presiding over meetings of the Board, calling special meetings of the Board, establishing and appointing committees of the Board, and appointing representatives of the District to associations of which the District is a member. The Board will appoint representatives of the District to joint powers authorities of which the District is a member. In the President’s absence, the Vice-President of the Board will perform such duties.

RULE 3 - TIME AND PLACE FOR REGULAR MEETINGS

The regular monthly meeting of the Board of Directors will be held at the District office on the fourth Wednesday of each month commencing at 6:00 p.m, with the exception of November and December wherein the meeting will be held on the second Wednesday of each month. The location, day and time for holding regular meetings may be changed by the Board of Directors from time to time by resolution. If a regular meeting falls on a holiday (as listed in Government Code section 6700), the meeting will be held on the day designated by the Board. (See Government Code section 54954(a).)

RULE 4 - QUORUM REQUIREMENTS

Three members of the Board will constitute a quorum for the transaction of business. (See Government Code section 61224.)

RULE 5 - MAJORITY VOTE

Three members of the Board will be required to approve any ordinance, resolution or motion, unless a different voting requirement to approve a particular action is specified under State law. (See Government Code section 61225.)

RULE 6 - WHAT CONSTITUTES AN AFFIRMATIVE VOTE

Unless a Director is not voting because of a conflict of interest, a Director who is present will be deemed to have voted in the affirmative on a matter unless the Director votes against the measure by casting a "no" vote. An "abstain" vote will constitute an "aye" vote. (See *Dry Creek Valley Association, Inc. v. Board of Supervisors* (1977) 67 Cal.App.3d 839.) When calling for the vote on a motion, the President of the Board will normally ask if there is any opposition, since the remaining Directors present will be deemed to have voted in the affirmative unless they are not voting due to a conflict of interest.

RULE 7 - CONFLICTS OF INTEREST

A member of the Board may not make, participate in making or in any way attempt to use his or her official position to influence a decision of the Board of Directors in which he or she knows or has reason to know that he or she has a financial interest. (Government Code section 87100.) Generally, a Director has a financial interest in a matter if it is reasonably foreseeable that the Board decision would have a material financial effect (as defined by the Fair Political Practices Commission's ["FPPC"] regulations) that is distinguishable from the effect on the public generally, involving dollar amounts set by FPPC regulations from time to time, on: (a) a business entity in which the Director has a direct or indirect investment in the amount specified in FPPC regulations; (b) real property in which the Director has a direct or indirect investment interest, with a worth in the amount specified in FPPC regulations; (c) a source of income of the Director, in the amount specified in FPPC regulations, within twelve months before the Board decision; (d) a source of gifts to the Director, in the amount specified in FPPC regulations, within twelve months before the Board decision; or (e) a business entity in which the Director holds a position as a director, trustee, officer, partner, manager or employee. An "indirect interest" means any investment or interest owned by the spouse or dependent child of the Director, by an agent on behalf of the Director, or by a business entity or trust in which the Director, or the Director's

spouse, dependent child or agent owns directly, indirectly or beneficially a ten percent interest or greater. (Government Code section 87103.)

If a member of the Board believes he or she may be disqualified from participation in the discussion, deliberations or vote on a particular matter due to a conflict of interest, the following procedure will be used: (a) if the Director becomes aware of the potential conflict of interest before the Board meeting at which the matter will be discussed or acted on, the Director will notify the General Counsel of the potential conflict of interest, so that a determination can be made whether it is a disqualifying conflict of interest; (b) if it is not possible for the Director to discuss the potential conflict with the General Counsel before the meeting, or if the Director does not become aware of the potential conflict until during the meeting, the Director will immediately disclose the potential conflict during the Board meeting, so that there can be a determination whether it is a disqualifying conflict of interest; and (c) upon a determination that there is a disqualifying conflict of interest, the Director will not participate in the discussion, deliberation or vote on the matter for which a conflict of interest exists. In such a case, the Board minutes will state: "Due to a potential conflict of interest, Director _____ did not participate in the discussion, deliberation or vote on this matter."

RULE 8 - MOTIONS

The procedures for Board members to make and approve motions are defined in Rosenberg's Rules of Order.

RULE 9 - PROTECTION OF RIGHTS OF DIRECTORS

One of the primary purposes for these rules of procedure is to protect the rights of all Directors. The President will allow each Director a reasonable opportunity to discuss a motion, after it has been made and seconded, and before it has been voted on. The President can set reasonable time limits for discussion of a motion. A Director can object to a procedural ruling by the President by stating: "Mr./Madam President, I rise to a point of order." The President must then ask the Director to state the point of order. The President will then rule on the point of order. The President's ruling on a point of order may be appealed by a motion made and seconded to appeal the decision, which is then voted on by the Board.

In order to assure that the Board's discussions and deliberations during a public meeting can be heard by the public, Directors are requested to refrain from engaging in other than oral communications on District matters during a Board or committee meeting (e.g., refrain from using written, electronic or telephone communications that are not made available to the other Board members and to the public).

RULE 10 - RECORD OF VOTE

Except where action is taken by the unanimous vote of all Board members present and voting, the ayes and noes taken upon the passage of all ordinances, resolutions or motions will be entered upon the minutes. (See Government Code section 61226.)

RULE 11 - ORDINANCES

The enacting clause of all ordinances passed by the Board will be: "Be it ordained by the Board of Directors of San Juan Water District as follows:" (See Government Code section 61226.) All ordinances will be signed by the President and attested by the Secretary. (See Government Code section 61228.)

RULE 12 - AGENDA AND AGENDA MATERIALS

The General Manager will be responsible for preparing the agenda for regular Board meetings and meetings of standing committees (see Government Code section 54952 and Rule 22), and having it posted at the District office in a location freely accessible to the public no later than seventy-two hours before a regular meeting. The General Manager will also be responsible for preparing the agenda for ad hoc advisory committee meetings. The agenda will specify the time and location of the meeting and contain a brief, general description of each item of business to be transacted or discussed at the meeting, including closed session items. (See Government Code section 54954.2.) Any member of the Board may request the General Manager to place an item for discussion or action on the agenda. In order to allow sufficient time to prepare the agenda and back-up materials, the deadline for adding items to the agenda for a regular meeting will be at noon, five working days before the meeting. The Board may, by majority vote, include items on or exclude items from meeting agendas, subject to the limitations defined in Rule 14.

An agenda for a regular or special Board meeting will contain the following statements: (a) "The public may address the Board concerning an agenda item either before or during the Board's consideration of that agenda item." (See Government Code section 54954.3(a).); and (b) "In compliance with the Americans with Disabilities Act, if you have a disability, and you need a disability-related modification or accommodation to participate in this meeting, then please contact [insert the name and telephone number of the person designated by the General Manager]. Requests must be made as early as possible, and at least one-full business day before the start of the meeting." (See Government Code section 54954.2(a).)

RULE 13 - REQUESTS FOR COPIES OF AGENDAS AND AGENDA MATERIALS

Any person may request the District to mail him or her a copy of the agenda or agenda packet for any meeting of the Board. When the District receives such a request, the General Manager will mail copies of the requested materials (except for documents that are exempt from disclosure under the Public Records Act) to the requesting party at the time that the agenda is posted or when the agenda packets are distributed to a majority of the Board members, whichever occurs first. Any request for copies of agendas or agenda packets for all Board meetings in a given year will be valid for the calendar year in which the request is submitted, and the request must be renewed after January 1 of each year in which it is to remain in effect. (Government Code section 54954.1.) Documents that are distributed to all or a majority of the members of the Board by any person in connection with a matter subject to discussion or consideration at a regular or special meeting of the Board will be disclosable public records under the California Public Records Act (commencing with Government Code section 6250), and will be made available upon request by a member of the public without delay, except as to documents that are exempt from disclosure under the Public Records Act. Documents that are distributed during a regular or special Board meeting that are subject to disclosure under the Public Records Act will be made available for public inspection at the meeting, if prepared by the District or a member of the Board, or after the meeting, if prepared by some other person. The District may charge a fee for responding to

requests for copies of agendas, agenda packets or other documents, which fee will be limited to the District's copying and postage costs. (See Government Code section 54957.5(a) and (b).)

Documents and materials that are related to an open session agenda item that are provided to the District Board less than seventy-two hours prior to a regular meeting will be made available for public inspection and copying at the District office during normal District business hours. These documents will also be made available on the District's web site. (See Government Code section 54957.5.)

Upon request, the agenda and other documents referred to in this rule will be made available in an appropriate alternative format to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. section 12132) and the federal rules and regulations adopted in implementation thereof. (See Government Code sections 54954.1, 54954.2(a) and 54957.5(b).) The District will not charge a special surcharge to provide documents requested in an alternative format by a person with a disability in accordance with the Americans with Disabilities Act and its implementing regulations. (See Government Code section 54957.5(c).)

If the District tape records a meeting, it will retain the tape for at least thirty days following the meeting. The public may inspect the tape recording on a tape recorder made available by the District, without charge. (See Government Code section 54953.5(b).)

RULE 14 - AUTHORITY TO ACT ON MATTERS NOT ON THE AGENDA

The Board will take no action on or discuss any item not appearing on the posted agenda, except under the following conditions, in which cases the item will be publicly identified before discussion begins: (a) upon a determination by a majority of the Board that an emergency situation exists, which involves matters upon which prompt action is necessary due to the disruption or threatened disruption of public facilities, including work stoppages or other activity that severely impairs public health, safety, or both, as determined by a majority of the members of the Board, or a crippling disaster that severely impairs public health, safety, or both, as determined by a majority of the members of the Board; (b) upon a determination by a two-third vote of the Board members present at the meeting, or, if less than two-thirds of the members of the Board are present, a unanimous vote of those members present, that the need to take immediate action became apparent after the agenda was posted; or (c) the item was posted for a prior meeting of the Board occurring not more than five calendar days prior to the date action is taken on the item, and at the prior meeting the item was continued to the meeting at which action is being taken. (See Government Code sections 54954.2 and 54956.5.)

RULE 15 - CONSENT AGENDA

The General Manager may list on the agenda a "consent agenda", which will consist of routine matters on which there is generally no opposition or need for discussion. Examples of consent agenda items might include approval of minutes, financial reports and routine resolutions. Any matter may be removed from the consent agenda and placed on the regular agenda at the request of any member of the Board. The entire consent agenda may be approved by a single motion made, seconded and approved by the Board.

RULE 16 - ORAL INFORMATIONAL REPORTS

Any member of the Board may make an oral report at a regular meeting for the purpose of informing the Board of any matter of interest to the District. The Board may also call on the General Manager, District staff or District legal counsel for oral informational reports on matters not on the agenda. Unless the Board makes the determinations required under Rule 14, there will be no more than limited discussion, and no action, on matters covered in such oral reports. (See Government Code section 54954.2(a).)

RULE 17 - PUBLIC FORUM AND COMMENT

Every agenda for a regular meeting will provide an opportunity for members of the public to directly address the Board on items of interest that are within the subject matter jurisdiction of the Board and that do not appear on the agenda. This agenda item will be described substantially as follows: "Opportunity for public comment on non-agenda items." During the Public Forum, the Board may briefly respond to statements made or questions posed by the public, or ask District staff for clarification, refer the matter to District staff or ask District staff to report back at a future meeting. (See Government Code sections 54954.2 and 54954.3.) The Board will not take action on any matter raised during the Public Forum, unless the Board first makes the determinations set forth in Rule 14. It is the general policy of the Board to refer to the General Manager for resolution complaints received from members of the public. If the complaint cannot be resolved, the General Manager will place it on a meeting agenda for consideration by the Board. In order to facilitate public participation during the Public Forum session of the meeting, the Board may limit the total amount of time allocated for public comment on a particular issue (ten minutes or less will normally be standard), and may limit the time allocated for public comment of an individual speaker (three minutes or less will normally be standard). The President may declare as out of order irrelevant, repetitious or disruptive comments. (See Government Code section 54954.3.)

The public may address the Board concerning an agenda item either before or during the Board's consideration of that agenda item. (See Government Code section 54954.3(a).)

These rules are not intended to prohibit public criticism of policies, procedures, programs or services of the District, or of the acts or omissions of the Board. (See Government Code section 54954.3(c).)

In the event that any meeting is willfully interrupted by a group or groups of persons so as to render the orderly conduct of such meeting unfeasible, and order cannot be restored by the removal of individuals who are willfully interrupting the meeting, the Board may order the meeting room cleared and continue in session. Only matters appearing on the agenda may be considered in such a session. Representatives of the press or other news media, except those participating in the disturbance, will be allowed to attend any session held pursuant to this section. Nothing in this section will prohibit the Board from readmitting an individual or individuals not responsible for disturbing the orderly conduct of the meeting. (See Government Code section 54957.9.)

RULE 18 - PUBLIC HEARINGS

The procedure for conducting public hearings during a meeting of the Board will be as follows: (a) no earlier than the time set for the public hearing, the President of the Board will declare the public hearing open; (b) the President will ask the General Manager whether notice of the public hearing has been

given in the manner required by law; (c) the President will ask the General Manager whether written comments on the subject matter of the public hearing have been received; (d) the President will ask whether any member of the public wishes to present written or oral comments on the subject of the public hearing; (e) in its discretion, the Board may set time limits on the amount of time an individual speaker is allowed to comment orally during the public hearing; and (f) following the close of presentation of comments, the President will declare the public hearing closed. The Board may continue a public hearing from time to time.

RULE 19 - ADJOURNMENT

A meeting of the Board will be adjourned by: (a) loss of a quorum; (b) by motion made, seconded and approved to adjourn the meeting; or (c) by declaration of the President that the meeting is adjourned when the agenda has been completed and there is no further business to come before the Board. A regular or special meeting of the Board may also be adjourned for the purpose of continuing it to a specific day and time: (a) by motion made, seconded and approved; (b) by approval of less than a quorum if a quorum is not present; or (c) by the Secretary of the Board if all members are absent from any regular or adjourned regular meeting. A copy of the order or notice of adjournment to continue a meeting to another date will be conspicuously posted on or near the door of the District office where the meeting was held within twenty-four hours after the time of adjournment. (See Government Code section 54955.)

RULE 20 - SPECIAL MEETINGS

A special meeting may be called at any time by the President or by a majority of the members of the Board, by delivering personally or by any other means, including mail, facsimile and electronic mail, written notice to each member and to each newspaper, radio or television station requesting notice in writing. Such notice must be received at least twenty-four hours before the time of such meeting as specified in the notice to constitute notice of the special meeting (except as to emergency meetings, in which case, the notice requirements specified in Rule 23 will be followed). Electronic mail will constitute notice of the special meeting only if the recipient confirms received, and it will be deemed to be received at the time of such confirmation. The call and notice will specify the time and place of the special meeting and the business to be transacted, and will include the statements specified in Rule 12. No other business will be considered at such meeting. The written notice may be dispensed with as to any member who at or prior to the time the meeting convenes files with the District Secretary a written waiver of notice. Waiver may be given in person or by mail, facsimile, electronic mail or telegram. Such written notice may also be dispensed with as to any member who was actually present at the meeting at the time it convenes. The call and notice must also be posted at least twenty-four hours before the meeting in a location freely accessible to the public. (See Government Code sections 54954.3(a) and 54956.)

RULE 21 - BOARD WORKSHOP MEETINGS

From time to time, the Board may set a regular or special meeting to be conducted as a “workshop meeting,” during which the Board would have the opportunity to receive presentations on and discuss matters identified on the agenda, but the Board would not normally take action on those items. Nothing in this rule is intended to prevent the Board from taking action on a matter during a workshop session.

RULE 22 - BOARD COMMITTEES

Board committees will be composed of less than three Directors, and may be either standing committees or ad hoc advisory committees. In accordance with Rule 12, standing committee meetings will be open to the public (except for authorized closed sessions), and the agenda for those meetings will be posted in the same manner as the agenda for regular Board meetings. In addition, the President may from time to time establish, and appoint the members of, ad hoc advisory committees to serve a limited or single purpose, which committees are to be dissolved once their specific task is completed. The meetings of an ad hoc advisory committee are not required to be open to the public, and notice of such meetings is not required to be posted. (See Government Code sections 54951 and 54952.)

Directors who are not members of a standing committee may attend a standing committee meeting only as observers, and they may not participate in the committee meeting, ask questions or sit with the committee members at the Board table. (See subsection (c)(6) of Government Code section 54952.2.)

RULE 23 - CLOSED SESSIONS

A closed session may be held on any subject authorized under the Brown Act. The agenda for a regular or special meeting will contain a brief, general description of the purpose of a closed session, pursuant to the provisions of Sections 54954.5, 54956.5, 54956.8, 54956.9, 54957 or 54957.6.

The Board will not keep minutes of its closed sessions. (See Government Code section 54957.2.) In the closed session, the Board will consider only those matters covered in its statement of reasons for holding the closed session. (See Government Code section 54957.7.)

Before holding a closed session to consider complaints or charges against a particular employee (as distinguished from mere evaluation of performance unrelated to any specific complaint or charge), the District will provide twenty-four hours' advance written notice to the employee of his or her right to have the matter heard in open session. (See Government Code section 54957.)

A closed session may be held to meet with the District's negotiator regarding the salary and benefits of District officers and employees, but not including elected officials, but the District's available funds, funding priorities or budget will not be discussed during the closed session. (See Government Code section 54957.6.)

Following every closed session, the Board will reconvene to open session and publicly report any action and vote during the closed session, as required by Sections 54956.5 or 54957.1 of the Government Code.

The District will make available after a closed session to anyone who has requested them in advance, agreements or other documents approved in closed session, unless the document needs to be revised, in which case it will be provided as soon as possible. After the closed session, changes to the agreement will be orally summarized if anyone present so requests. (See Government Code section 54957.1(b).)

RULE 24 - MEETINGS BY TELECONFERENCE

The District Board may hold meetings by teleconference, pursuant to the provisions of Government Code section 54953(b).

RULE 25 - AMENDMENT OF RULES

By motion made, seconded and approved, the Board in its discretion may at any meeting: (a) temporarily suspend these rules in whole or in part; (b) amend these rules in whole or in part, or (c) both.

Revision History:

Revision Date	Description of Changes	Requested By
2/28/18	Rule 3 - Change the time and to one meeting per month	Board
7/28/21	See staff report from 7/28/21 Board minutes	Legal Affairs Committee

Compliance with the Ralph M. Brown Act

(Government Code Section 54950 et. al)

Board Agenda from June 22, 2022

**SAN JUAN WATER DISTRICT
BOARD MEETING AGENDA**

Revised
June 17, 2022

**June 22, 2022
6:00 p.m.**

Meeting Locations:

**SJWD Boardroom – 9935 Auburn Folsom Road
Granite Bay, CA 95746
Via Teleconference – 325 Quintioosa Blvd.
Canyonville, OR 97417**

This Board meeting will be conducted both in-person at the District’s Boardroom at the address above, and via videoconference. Due to State guidelines on physical distancing in public gatherings, the Boardroom can accommodate a maximum of 10 members of the public at one time. The District recommends that members of the public participate in Board meetings via videoconference per the instructions below. Persons who do plan to attend the meeting in person are urged to contact the Board Secretary prior to the meeting. The contact information for the Board Secretary is:

**Teri Grant
(916) 791-6905
tgrant@sjwd.org**

To attend via videoconference, please use the following link:

Please join the meeting from your computer, tablet or smartphone.

<https://meet.goto.com/245724141>

You can also dial in using your phone.

United States: [+1 \(872\) 240-3212](tel:+18722403212)

Access Code: 245-724-141

Please mute your line.

Whether attending via videoconference or in person, the public is invited to listen, observe, and provide comments during the meeting. The Board President will call for public comment on each agenda item at the appropriate time and all votes will be taken by roll call.

*****Important Notice: For any meetings that include a closed session, the videoconference will be terminated when the Board adjourns into closed session. Members of the public who would like to receive the report out from closed session and time of adjournment from closed session into open session and adjournment of the meeting should provide a valid email address to the District’s Board Secretary, Teri Grant, at: tgrant@sjwd.org, before or during the meeting. No other business will be conducted after the Board adjourns from closed session into open session. Promptly after the meeting, the Secretary will email the written report to all persons timely requesting this information.**

The Board may take action on any item on the agenda, including items listed on the agenda as information items. The Board may add an item to the agenda (1) upon a determination by at least three Board members that an emergency situation exists, or (2) upon a determination by at least four Board members (or by three Board members if there are only three Board members present) that the need to take action became apparent after the agenda was posted.

The public may address the Board concerning an agenda item either before or during the Board’s consideration of that agenda item. Public comment on items within the jurisdiction of the Board is welcome, subject to reasonable time limitations for each speaker. Upon request, agenda items may be moved up to accommodate those in attendance wishing to address that item. Please inform the General Manager if you have such a request to expedite an agenda item.

Documents and materials that are related to an open session agenda item that are provided to the District Board less than 72 hours prior to a regular meeting will be made available for public inspection and copying at the District office during normal District business hours.

If you are an individual with a disability and need assistance or accommodation to participate in this Board meeting, please call Teri Grant, Board Secretary, at 916-791-0115, or email Ms. Grant at tgrant@sjwd.org.

Please silence cell phones and refrain from side conversations during the meeting.

I. ROLL CALL

II. PUBLIC FORUM AND COMMENTS

This is the opportunity for members of the public to comment on any item(s) that do not appear on the agenda. During the Public Forum, the Board may ask District staff for clarification, refer the matter to District staff or ask District staff to report back at a future meeting. The Board will not take action on any matter raised during the Public Forum, unless the Board first makes the determination to add the matter to the agenda.

III. CONSENT CALENDAR

All items under the Consent Calendar are considered to be routine and will be approved by one motion. There will be no separate discussion of these items unless a member of the Board, Audience, or Staff request a specific item removed after the motion to approve the Consent Calendar.

1. Minutes of the Board of Directors Special Meeting, May 31, 2022 (W & R)
Recommendation: Approve draft minutes
2. Kokila Reservoir Replacement Project (R)
Recommendation: For authorization and approval of Amendment No. 1 to Water Works Engineers, LLC for Design and Engineering Services During Construction for the Kokila Reservoir Replacement Project
3. Annual Installation Services Agreement Amendment with Flowline Contractors Inc. (R)
Recommendation: To authorize and approve Amendment #4 to the Annual Installation Services agreement with Flowline Contractors Inc. for FY 2022/23
4. Annual Paving Services Agreement Amendment with Sierra National Asphalt (R)
Recommendation: To authorize and approve Amendment #3 to the Annual Paving Services agreement with Sierra National Asphalt for FY 2022/23
5. Eureka Road Pipeline Replacement Project – Construction Inspection Services (R)
Recommendation: For authorization and approval to award a Professional Services Contract to JLR Environmental Consultants, LLC, for construction inspection services for the Eureka Road Pipeline Replacement Project
6. Federal Advocacy Contract and MOA Amendments (W & R)
Recommendation: (1) Authorize the General Manager to sign Amendment No. 6 to the District's General Services Agreement (Agreement) with The Ferguson Group (TFG) effective July 1, 2022
(2) Authorize the General Manager to sign the proposed 5th Amendment to the MOA with the City of Folsom (City) whereby the City will reimburse the District for the City's share of the costs of the proposed amended Agreement, effective July 1, 2022
(3) Authorize the General Manager to sign the proposed 1st Amendment to the MOA with Carmichael Water District (CWD) whereby CWD will reimburse the District for CWD's share of the costs of the proposed amended Agreement, effective July 1, 2022

IV. OLD BUSINESS

1. 2022 Hydrology and Operations Update (W & R)
Discussion
2. Compensation Study – Compensation Schedule (W & R)
Action: Consider a motion to approve the compensation schedule

V. BUDGET WORKSHOP

1. Review FY 2022-23 Proposed Wholesale and Retail Budget (W & R)

VI. INFORMATION ITEMS

1. General Manager's Report
 - 1.1 General Manager's Monthly Report (W & R)
Staff Report on District Operations
 - 1.2 Miscellaneous District Issues and Correspondence
2. Director of Finance's Report
 - 2.1 Miscellaneous District Issues and Correspondence
3. Operations Manager's Report
 - 3.1 Miscellaneous District Issues and Correspondence
4. Engineering Services Manager's Report
 - 4.1 Miscellaneous District Issues and Correspondence
5. Legal Counsel's Report
 - 5.1 Legal Matters

VII. DIRECTORS' REPORTS

1. Sacramento Groundwater Authority (SGA) – T. Costa
2. Regional Water Authority (RWA) – D. Rich
3. Association of California Water Agencies (ACWA)
 - 3.1 ACWA – P. Tobin
 - 3.2 Joint Powers Insurance Authority (JPIA) – P. Tobin
 - 3.3 Energy Committee – T. Costa
4. Central Valley Project (CVP) Water Association – T. Costa
5. Other Reports, Correspondence, Comments, Ideas and Suggestions

VIII. COMMITTEE MEETINGS

1. Engineering Committee – June 13, 2022
2. Finance Committee – June 21, 2022

IX. UPCOMING EVENTS

1. ACWA DC 2022 Water Conference
July 12-14, 2022
Washington, DC
2. 2022 ACWA Fall Conference
November 29 - December 2, 2022
Indian Wells, CA

President Miller to call for Closed Session

X. CLOSED SESSION

1. Conference with legal counsel – existing litigation (Government Code § 54956.9(d)(1), (d)(4)) - *California Natural Resources Agency v. Raimondo*, Eastern District of California case no. 1:20-cv-00426 and *Pacific Coast Fed'n of Fishermen's Assn. v. Raimondo*, Eastern District of California case no. 1:20-cv-00430.
2. Conference with legal counsel – existing litigation (Government Code § 54956.9(d)(1), (d)(4)) - *Center for Biological Diversity, et al. v. U.S. Bureau of Reclamation*, Eastern District of California case no. 1:20-cv-00706.

XI. OPEN SESSION

1. Report from Closed Session

XII. ADJOURN

UPCOMING MEETING DATES

July 27, 2022
August 24, 2022

I declare under penalty of perjury that the foregoing agenda for the June 22, 2022 regular meeting of the Board of Directors of San Juan Water District was posted by June 16, 2022, on the outdoor bulletin boards at the District Office Building, 9935 Auburn Folsom Road, Granite Bay, California, and on the District's website at sjwd.org, and was freely accessible to the public.

Teri Grant, Board Secretary

**Adoption of policy related to handling Public
Records Act requests**

Current Webpage form



Public Records Request

Under the California Public Records Act, Government Code sections 6250-6276.48, the public may review certain District records upon request. A request to review District records must reasonably identify the records sought for review in order to enable District staff to locate and make them available for review or copying.

The District will advise the requestor within 10 calendar days after receiving a records request whether the District will provide the requested records. The District also will advise when the records will be available for review or when copies will be available for pick up. In certain cases, the District may extend the time to respond to a records request for up to 14 additional days. Also, certain District records are not considered public records and may be withheld from public review. For example, employee personal information is not a public record.

If requested, the District will make photocopies of public records in accordance with Government Code section 6253(b). The copying charge is ten cents per page, which reflects the District's direct costs. Payment is required at the time copies are provided. A deposit may be required for copying a large volume of material.

Requestor: _____
(PLEASE PRINT FULL NAME)

Representing: _____
(NAME OF ORGANIZATION)

(MAILING ADDRESS, CITY, STATE ZIP)

(DAYTIME PHONE)

(EMAIL ADDRESS)

List documents titles, as complete as possible, or fully describe the records requested, specifying dates or other information that identifies the records. Please attach additional pages if necessary.

Requestor's Signature

Date

(For Office Use Only)

Date request initially received: _____ Initials: _____ Referred to: _____

Estimated time to comply: _____ Date requestor notified: _____

Date(s) requestor informed more time required for compliance: _____

Copy Cost: \$ _____ Date Payment Received: _____ Date info supplied: _____

Comments: _____

Submit to SJWD using one of the following options:

Mail to: SJWD – Attn: Board Secretary, 9935 Auburn Folsom Road, Granite Bay CA 95746

Fax to: 916-791-7361 ♦ Email to: tgrant@sjwd.org

Adoption of Reimbursement Policy

(Government Code Section 53232.2 (b))

***Board Members – Board Policy BOD-2.2 Compensation and
Reimbursement for Directors***

***Employees – Personnel Manual,
Chapter 6, Sections 6.4 & 6.5***

Section	BOD-2 Board of Directors	Date Adopted	10/23/03
Policy	BOD-2.2 Compensation and Reimbursement for Directors	Latest Revision	2/28/18

BOD-2.2 Compensation and Reimbursement for Directors

2.2.1 Compensation and Reimbursement for Board and Committee Meetings

Members of the Board of Directors of the District will be entitled to receive \$125 per day for each day's attendance at meetings of the Board, or for each day's service rendered as a member of the Board by request of the Board, as provided for in this policy.

Applicable law provides that a Director can be compensated for up to 10 days per calendar month for each day's attendance at meetings of the Board, or for each day's service rendered as a Director. The District encourages Directors to take advantage of opportunities to be informed concerning matters of interest to the District, and to inform others of the activities and interests of the District. The General Manager will provide to the Board on a quarterly basis a list of meetings attended by each Director for which the Director was compensated under this policy. Directors will be compensated (for up to 10 days per calendar month) for attending the following types of meetings:

- Meetings of the Board of Directors of the District;
- Meetings of committees of the Board of Directors of the District, as a committee member or alternate committee member;
- Meetings of joint powers authorities, associations and other organizations of which the District is a member or participant, as the liaison representative of the Board and/or the liaison representative alternate who has been appointed to represent the District on the governmental entity or committee;
- Meetings of a County Board of Supervisors, Local Agency Formation Commission or a special district or legislative or regulatory body that has on its agenda a matter that is of interest to the District;
- Meetings or office visits as requested by the General Manager;
- Meetings, water industry events or office visits of a substantial duration concerning substantive District business as requested and approved for payment by the General Manager or the Board President; and
- Conferences, seminars, meetings, and other events dealing with matters of interest to the District.

When making any trips on official business of the Board, or in attending any conferences, Directors will be compensated for each day sessions are attended. If the conference is of sufficient distance that travel on the same day is unreasonable, then Directors will be compensated for up to one travel day before and one travel day after the meeting or conference. For out of state events, attendance at the event will be discussed in advance with the Board of Directors.

2.2.2 Director Travel and Reimbursement Policy

It is the policy of the San Juan Water District to reimburse Directors for any expenses incurred in the performance of his/her duties required or authorized by the Board, and that expenses be reimbursed in a manner that conforms to an "accountable plan" under Internal Revenue Service regulations. Such expenses will be reported on the District's "Statement of Reimbursable Expenses", which includes the following information: (a.) cost of each separate expense (incidental expenses may be totaled by category); (b.) date expense was incurred; (c.) destination (for travel and transportation); (d.) business purpose and/or benefit gained; and (e) receipts confirming the expense. This form must be submitted to the Director of Finance or Board Secretary within 60 days of incurring the expense, who will have authority to provide reimbursement of expenses that conforms to the requirements under this policy.

The District's annual budget will set an appropriate level of funding for reimbursement of Board member's travel expenses. A Board member will not be entitled to receive in excess of the budgeted amount per fiscal year for reimbursement of travel expenses, unless the Board of Directors approves a Board member's request to increase this amount for the Board member for the applicable fiscal year. The General Manager will be responsible for identifying when a travel request would cause the budgeted amount to be exceeded, and discuss whether the Board member would like to request approval of the Board for additional funds.

- a. Each Board member will be reimbursed for travel, lodging, and other expenses actually and reasonably incurred in the performance of service rendered. All activities for which expense reimbursement is sought must be in accordance with approved policies of the Board.
- b. Normally, travel will be arranged through the Board Secretary. If a Board member has personal travel that will occur on either end of the District travel, the Director may coordinate personal travel plans with the Board secretary. In any case, the incremental cost of personal travel will be at the Board member's own expense.
- c. Airline travel will be based on the least expensive coach tickets at the time of purchase.
- d. If personal vehicle is used, the reimbursement will be based on the mileage reimbursement rates as set by the IRS. The reimbursement will be limited to either the amount of automobile mileage reimbursement; or regular coach airfare plus transfers (or cost of rental car if it would have been necessary), fees, tips, etc.; whichever is less. If alternative transportation is used, the limiting airfare for reimbursement will be determined by the Board secretary, and will generally be based on the fares paid for other attendees, if any, or the 21-day advance purchase coach airfare.
- e. Rental cars will be limited to the intermediate size, unless there are multiple people requiring a larger vehicle.
- f. Lodging will be at the standard conference hotel room, or as assigned in the conference registration process, or of similar cost. Lodging reimbursed by the District is limited to the night before the conference through the night after the conclusion of the conference. In the case where the cost of the airfare for a Saturday night stay plus the additional lodging cost is less than the coach airfare for the conference nights, the Board member may choose this option. If the conference or meeting is local, no lodging will be provided.
- g. Meals will be reimbursed for actual expenses (receipts required) or at the per diem rate approved for the applicable city under the IRS accountable plan (no receipts needed).
- h. If a spouse or other family member/s attend/s a conference, seminar or meeting with a Board member, the cost for travel, meals, registration and any other incremental expenses related to such spouse or family member will be paid by the Board member.

Travel advances are available to Board members upon request. Receipts must be provided and expenses documented on an expense reimbursement form, with any remaining advanced funds returned to the District.

A Director shall not attend a conference or training event for which there is an expense to the District if it occurs after they have announced their pending resignation or have not filed for re-election, or if it occurs after an election in which it has been determined that they will not retain their seat on the Board of Directors except as formally authorized by action of the Board of Directors.

Board members returning from conferences or seminars for which expenses have been reimbursed may submit a brief oral or written report to the Board.

2.2.3 Benefits for Directors

Directors will be covered by the District’s Workers Compensation Insurance policy while acting as a Board of Directors or acting under its orders.

Revision History:

Revision Date	Description of Changes	Requested By
2/28/18	Combine Policies 2300 and 2500; further define types of meetings; offer per diem rate vs. receipts; remove list of pre-approved meetings to allow Director to incur expenses in the performance of his/her duties	Personnel Committee

Chapter 6 - Operational Considerations

Changes to this chapter are subject to the approval of the General Manager.

6.1 DRUG AND ALCOHOL-FREE WORKPLACE

It is the intent of the District to maintain a workplace that is free of drugs and alcohol and to discourage drug and alcohol abuse by its employees. The District has a vital interest in maintaining safe and efficient working conditions for its employees. Substance abuse is incompatible with health, safety, efficiency, and service to the public. Employees who are under the influence of a drug or alcohol on the job compromise the District's interests, endanger their own health and safety and the health and safety of others, and can cause a number of other work-related problems, including absenteeism and tardiness, substandard job performance, increased workloads for co-workers, behavior that disrupts other employees, delays in the completion of jobs, and disruption of service to the public.

The District has a comprehensive Drug and Alcohol Program that has been attached as Appendix A to this Personnel Manual.

6.2 SMOKING IN THE WORK PLACE

The use of tobacco, including e-tobacco devices, is not allowed in District vehicles, or while interacting with or in the line of sight of District customers. Smoking on District premises, including the use of e-tobacco devices, is only permissible in designated smoking areas.

6.3 USE OF DISTRICT TOOLS, FACILITIES AND SUPPLIES

No employee may engage in personal work in District shops or other facilities or use District equipment on or off District property, except as authorized in this manual.

Transportation in District vehicles of persons other than Directors, Officers, employees, agents of the District, or authorized guests, is prohibited.

Employees should discourage personal telephone calls and visitors during work hours, and should refrain from having personal mail addressed in care of the District. If personal electronic devices, such as mobile phones, become a problem or nuisance during work hours, Department Managers may require that they are put away only to be accessed during designated work breaks.

6.4 EMPLOYEE BUSINESS TRAVEL AND EXPENSE REIMBURSEMENT

It is the policy of the District to reimburse employees for any expenses for District purposes approved by the Department Manager, and that expenses be reimbursed in a manner that conforms to an "accountable plan" under Internal Revenue Service regulations. Such expenses will be reported on the District's "Statement of Reimbursable Expenses", which includes the following information: (a) cost of each separate expense (incidental expenses may be totaled by category); (b) date expense was incurred;

(c) destination (for travel and transportation); (d) business purpose and/or benefit gained; and (e) receipts confirming the expense. This form must be submitted with the approval of the Department Manager to the Director of Finance within 60 days of incurring the expense, who will have authority to provide reimbursement of expenses that conforms to the requirements under this policy.

- A. Employees will be reimbursed for travel, lodging, and other expenses actually and reasonably incurred in the performance of service rendered and as outlined below.
- B. The Board Secretary is available to make travel arrangements for all employees. If an employee has personal travel that will occur on either end of the District travel, the employee may coordinate personal travel plans with the Board Secretary. In any case, the incremental cost of personal travel will be at the employee's own expense.
- C. Airline travel will be based on the least expensive coach tickets available at the time of purchase, plus transfers (or cost of rental car if it would have been necessary), and fees and reasonable tips, whichever is less.
- D. If airline travel is appropriate and/or necessary and an employee chooses an alternate method of travel, the employee will be reimbursed at the lesser of the least expensive coach airline ticket available and the cost of the alternative transportation chosen. If the alternative transportation is a personal vehicle, the cost will be determined by applying the current IRS mileage reimbursement rate to the total miles of the round-trip business related travel. Total miles are calculated as the shorter of the number of miles from the District office or the employee's home, to the destination.
- E. If alternative transportation is used, the limiting airfare for reimbursement will be determined by the Board Secretary, and will generally be based on the fares paid for other attendees, if any, or the 21-day advance purchase coach airfare.
- F. Rental cars will be limited to the intermediate size, unless there are multiple people requiring a larger vehicle.
- G. Lodging will be at the standard conference hotel room, or as assigned in the conference registration process, or of similar cost. Lodging reimbursed by the District is limited to the night before the conference through the night of the conclusion of the conference. In the case where the cost of the airfare for a Saturday night stay plus the additional lodging cost is less than the coach airfare for the conference nights, the employee may choose this option. If the conference or meeting is within 60 miles of the District's office, no lodging will be provided.
- H. Meals and incidentals will be reimbursed or advanced at the Meals & Incidentals (M&IE) per diem rate approved for the applicable city as published by the U.S. General Services Administration (GSA) at www.gsa.gov/travel/plan-book/per-diem-rates
- I. Receipts will be required to be provided for lodging, car rental, airfare and mileage reimbursement (maps showing mileage), and all other reimbursable expenses, except minor travel incidentals, such as tips (if not already covered by a per diem payment as discussed in

subsection H). Minor travel incidentals with no receipts must be listed and explained.

- J. If a spouse or other family member attends a conference, seminar or meeting with an employee, the cost for travel, meals, registration and any other incremental expenses related to such spouse or family member will be paid entirely by the employee.

6.5 MEAL REIMBURSEMENT

Meal reimbursements shall be allowed for employees authorized to work at night or on weekends beyond normal working hours when it would be an inconvenience or an imposition for such employees to go home for lunch or dinner, and then return to work. Authorized work must extend beyond normal working hours for more than two hours to qualify for a meal reimbursement. The allowance will be limited by an amount deemed reasonable by Department Manager, but in no case shall the amount exceed the per diem amount for the Sacramento Region, as set by the U.S. General Services Administration (GSA) Government Services.

Employees may claim reimbursement for meals when traveling on official business when it is impractical to return to the office or home for meals. Meals will be reimbursed in accordance with Chapter 6.4.

6.6 PERSONAL VEHICLE USE

When District vehicles are not available for use by employees engaged in District business, permission may be obtained from the Department Manager for use of privately-owned vehicles. The reimbursement will be paid at the mileage reimbursement rates as set by the IRS. When departing from a location other than the normal place of work, the mileage reimbursement will be for the excess mileage over the employee's normal commute. An expense reimbursement form, with a map attached verifying the mileage must be submitted and approved to obtain reimbursement.

Should an employee be the cause of a vehicular accident while driving their personal vehicle for District business, the employee's auto insurance will initially cover the liability expenses incurred. If the liability is in excess of the employee's insurance limits, the District's liability insurance will make up the difference. Since employees are reimbursed for their personal vehicle use, and the reimbursement rate includes a variety of vehicle ownership and operations costs, including insurance, the employee and their insurance company are responsible for the cost of repairing the employee's vehicle. The District may or may not contribute a portion of the employee's deductible for their vehicle damage, depending upon the facts and circumstances of the accident, at the discretion of the General Manager.

6.7 VEHICLE ASSIGNMENT AND USE

The District will provide vehicles on an as-needed/required basis for use during business hours and emergencies. Employees operating District vehicles are responsible for their safe operation in accordance with the law. District vehicles shall not be used for personal purposes. Since most job classifications require daily or periodic operation of District vehicles, employees are required to be in possession of a valid California Driver License for the class of vehicle being operated. The revoking of that license for any

Annual disclosure of board member or employee reimbursements for individual charges over \$100 for services or products. This information is to be made available for public inspection. “Individual charge” includes, but is not limited to: one meal, lodging for one day, or transportation.

(Government Code Section 53065.5)

San Juan Water District provides monthly disclosure of Board member and employee reimbursements which are accessible on the SJWD website under the Board meeting minutes and Board meeting packets under the General Manager’s Monthly Report. Each monthly report includes the check report for the previous month and the Board member stipends.



San Juan Water District, CA

Check Report

By Vendor Name

Date Range: 05/01/2022 - 05/31/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
Bank Code: APBNK-APBNK						
	Void	05/10/2022	Regular	0.00	0.00	57913
	Void	05/17/2022	Regular	0.00	0.00	57939
	Void	05/10/2022	EFT	0.00	0.00	407932
	Void	05/17/2022	EFT	0.00	0.00	407952
03845	All Pro Backflow, Inc.	05/10/2022	Regular	0.00	3,915.00	57901
03406	Alpha Analytical Laboratories Inc.	05/02/2022	Regular	0.00	846.00	57881
03406	Alpha Analytical Laboratories Inc.	05/10/2022	Regular	0.00	730.00	57902
03406	Alpha Analytical Laboratories Inc.	05/17/2022	Regular	0.00	846.00	57927
03406	Alpha Analytical Laboratories Inc.	05/24/2022	Regular	0.00	495.00	57944
01073	Amarjeet Singh Garcha	05/10/2022	Regular	0.00	1,500.00	57903
01039	American Family Life Assurance Company of Colu	05/04/2022	Bank Draft	0.00	298.71	Q3869 05-04-20
01039	American Family Life Assurance Company of Colu	05/04/2022	Bank Draft	0.00	298.71	Q3869 05-04-20
01039	American Family Life Assurance Company of Colu	05/31/2022	Bank Draft	0.00	298.71	Q3869 05-31-20
01039	American Family Life Assurance Company of Colu	05/31/2022	Bank Draft	0.00	298.71	Q3869 05-31-20
01026	American River Ace Hardware, Inc.	05/02/2022	Regular	0.00	43.56	57882
01026	American River Ace Hardware, Inc.	05/10/2022	Regular	0.00	198.78	57904
03838	Aria Service Group	05/24/2022	EFT	0.00	1,382.00	407966
01328	Association of California Water Agencies / Joint P	05/10/2022	EFT	0.00	7,397.88	407931
01898	Association of California Water Agencies / JPIA	05/17/2022	EFT	0.00	16,710.03	407951
03739	Azteca Systems Holdings, LLC	05/24/2022	Regular	0.00	100.00	57945
01167	Badger Meter, Inc.	05/03/2022	EFT	0.00	9,278.75	407930
01167	Badger Meter, Inc.	05/17/2022	EFT	0.00	14,006.85	407953
03853	Brower Mechanical CA LLC	05/24/2022	EFT	0.00	1,535.00	407967
03786	Burton, Thomas E	05/02/2022	Regular	0.00	6,090.00	57883
03080	California State Disbursement Unit	05/13/2022	Bank Draft	0.00	1,358.76	0000000003975
03080	California State Disbursement Unit	05/27/2022	Bank Draft	0.00	1,358.76	PAY0000000003
03078	CalPERS Health	05/09/2022	Bank Draft	0.00	52,263.39	1002105457
03078	CalPERS Health	05/09/2022	Bank Draft	0.00	44,094.94	1002105457
03078	CalPERS Health	05/09/2022	Bank Draft	0.00	50,556.59	1002105457
03130	CalPERS Retirement	05/03/2022	Bank Draft	0.00	34,806.73	1002100954
03130	CalPERS Retirement	05/03/2022	Bank Draft	0.00	-8,698.74	1002100955
03130	CalPERS Retirement	05/03/2022	Bank Draft	0.00	987.74	1002100955
03130	CalPERS Retirement	05/16/2022	Bank Draft	0.00	33,983.35	1002108968
03130	CalPERS Retirement	05/16/2022	Bank Draft	0.00	965.02	1002108969
03130	CalPERS Retirement	05/27/2022	Bank Draft	0.00	33,623.31	1002117873
03116	Cater, Justen	05/24/2022	Regular	0.00	1,009.23	57946
03530	Certex USA, Inc.	05/17/2022	EFT	0.00	1,299.91	407954
03221	Chemtrade Chemicals Corporation	05/10/2022	EFT	0.00	11,459.95	407933
03221	Chemtrade Chemicals Corporation	05/24/2022	EFT	0.00	11,393.59	407968
01366	Citistreet/CalPERS 457	05/03/2022	Bank Draft	0.00	6,049.46	1002100957
01366	Citistreet/CalPERS 457	05/16/2022	Bank Draft	0.00	2,325.28	1002108967
01366	Citistreet/CalPERS 457	05/16/2022	Bank Draft	0.00	14,650.39	1002108967
01366	Citistreet/CalPERS 457	05/16/2022	Bank Draft	0.00	5,216.50	1002108967
01366	Citistreet/CalPERS 457	05/27/2022	Bank Draft	0.00	5,372.71	1002117876
01372	City of Folsom	05/02/2022	Regular	0.00	65.90	57884
01372	City of Folsom	05/17/2022	Regular	0.00	67.30	57928
01378	Clark Pest Control of Stockton	05/10/2022	Regular	0.00	95.00	57905
01378	Clark Pest Control of Stockton	05/24/2022	Regular	0.00	2,425.00	57947
02613	Clark, Tom	05/24/2022	Regular	0.00	60.00	57948
01423	County of Sacramento	05/02/2022	Regular	0.00	110.00	57885
01521	DataProse, LLC	05/10/2022	EFT	0.00	3,454.39	407934
03863	Doerhoff, Claudia & Neil	05/02/2022	Regular	0.00	55,085.00	57886
01509	Domenichelli & Associates, Inc.	05/10/2022	EFT	0.00	2,170.00	407935
03848	E Source Companies LLC	05/17/2022	EFT	0.00	15,980.00	407955

Check Report

Date Range: 05/01/2022 - 05/31/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
03163	Economic Development Department	05/09/2022	Bank Draft	0.00	1,445.87	0-390-992-224
03163	Economic Development Department	05/09/2022	Bank Draft	0.00	27.36	0-390-992-224
03163	Economic Development Department	05/16/2022	Bank Draft	0.00	8,380.44	1-702-480-224
03163	Economic Development Department	05/27/2022	Bank Draft	0.00	489.61	1-970-071-904
03163	Economic Development Department	05/27/2022	Bank Draft	0.00	8,518.85	1-970-071-904
03776	EETS Inc.	05/24/2022	EFT	0.00	1,987.50	407969
03749	Eide Bailly LLP	05/10/2022	EFT	0.00	875.00	407936
01554	Electrical Equipment Co	05/10/2022	Regular	0.00	1,291.76	57906
01569	Employee Relations, Inc.	05/17/2022	Regular	0.00	69.37	57929
01609	Federal Express Corporation	05/17/2022	Regular	0.00	324.46	57930
01611	Ferguson Enterprises, Inc	05/17/2022	EFT	0.00	396.40	407956
03702	Flowline Contractors, Inc.	05/24/2022	Regular	0.00	43,575.00	57949
03702	Flowline Contractors, Inc.	05/02/2022	EFT	0.00	45,325.00	407920
03702	Flowline Contractors, Inc.	05/10/2022	EFT	0.00	30,358.53	407937
01655	G3 Engineering, Inc.	05/17/2022	Regular	0.00	739.53	57931
03870	Genuine Parts Company	05/24/2022	Regular	0.00	1,031.14	57950
03091	Granite Bay Ace Hardware	05/02/2022	Regular	0.00	385.81	57887
03091	Granite Bay Ace Hardware	05/10/2022	Regular	0.00	198.86	57907
01706	Graymont Western US Inc.	05/10/2022	EFT	0.00	6,838.10	407938
01721	Hach Company	05/10/2022	EFT	0.00	379.46	407939
03687	HD Supply Facilities Maintenance Ltd.	05/10/2022	EFT	0.00	3,127.31	407940
01741	HDR Engineering, Inc.	05/17/2022	EFT	0.00	728.25	407957
01748	Herc Rentals Inc.	05/02/2022	EFT	0.00	4,899.09	407921
01748	Herc Rentals Inc.	05/17/2022	EFT	0.00	459.75	407958
03862	Huggins, Allen	05/24/2022	Regular	0.00	5,717.00	57951
03164	Internal Revenue Service	05/06/2022	Bank Draft	0.00	938.60	2702526556052
03164	Internal Revenue Service	05/06/2022	Bank Draft	0.00	8,497.70	2702526556052
03164	Internal Revenue Service	05/13/2022	Bank Draft	0.00	48,347.67	2702533823681
03164	Internal Revenue Service	05/13/2022	Bank Draft	0.00	98.55	2702533823681
03164	Internal Revenue Service	05/27/2022	Bank Draft	0.00	98.55	2702547009279
03164	Internal Revenue Service	05/27/2022	Bank Draft	0.00	48,494.37	2702547009279
03164	Internal Revenue Service	05/27/2022	Bank Draft	0.00	56.31	2702547009279
03164	Internal Revenue Service	05/27/2022	Bank Draft	0.00	2,333.74	2702547009279
01857	Jifco, Inc.	05/10/2022	Regular	0.00	10,988.84	57908
03684	K. P. Martin Inc	05/24/2022	Regular	0.00	1,863.40	57952
01917	Kennedy/Jenks Consultants, Inc.	05/10/2022	EFT	0.00	4,985.38	407941
01917	Kennedy/Jenks Consultants, Inc.	05/24/2022	EFT	0.00	15,102.22	407970
03772	Larsson, Thomas	05/17/2022	Regular	0.00	2,960.00	57932
03755	Local Government Commission	05/24/2022	EFT	0.00	750.00	407971
02024	MCI WORLDCOM	05/10/2022	Regular	0.00	53.60	57909
02024	MCI WORLDCOM	05/24/2022	Regular	0.00	51.60	57953
02027	Mcmaster-Carr Supply Company	05/02/2022	EFT	0.00	878.71	407922
02027	Mcmaster-Carr Supply Company	05/10/2022	EFT	0.00	735.31	407942
02027	Mcmaster-Carr Supply Company	05/17/2022	EFT	0.00	2,395.01	407959
02027	Mcmaster-Carr Supply Company	05/24/2022	EFT	0.00	69.74	407972
01472	Mel Dawson, Inc.	05/17/2022	EFT	0.00	9,489.27	407960
03859	Merritt, Robert	05/17/2022	Regular	0.00	570.00	57933
02069	Motion Industries	05/17/2022	EFT	0.00	1,575.34	407961
02093	NDS Solutions, Inc	05/02/2022	Regular	0.00	2,729.69	57888
02463	New AnswerNet Inc.	05/10/2022	EFT	0.00	560.00	407943
03869	New Pig Corporation	05/24/2022	Regular	0.00	344.98	57954
03239	NorCal RotoCo, Inc.	05/24/2022	Regular	0.00	1,500.00	57955
03402	Normac, Inc	05/17/2022	Regular	0.00	46.64	57934
02131	Office Depot, Inc.	05/02/2022	Regular	0.00	131.60	57889
02131	Office Depot, Inc.	05/24/2022	Regular	0.00	776.91	57956
02148	Pac Machine Company, Inc.	05/10/2022	Regular	0.00	1,870.91	57910
02150	Pace Supply Corp	05/02/2022	Regular	0.00	3,703.85	57890
02150	Pace Supply Corp	05/10/2022	Regular	0.00	10,270.78	57911
02150	Pace Supply Corp	05/11/2022	Regular	0.00	2,820.91	57926
02150	Pace Supply Corp	05/17/2022	Regular	0.00	690.70	57935
02150	Pace Supply Corp	05/24/2022	Regular	0.00	2,327.23	57957

Check Report

Date Range: 05/01/2022 - 05/31/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
02146	PG&E	05/10/2022	Regular	0.00	4,495.07	57912
02146	PG&E	05/17/2022	Regular	0.00	10.00	57936
02206	Placer County Clerk-Recorder-Registrar	05/24/2022	Regular	0.00	2,598.00	57958
02216	Placer County Public Works	05/10/2022	Regular	0.00	2,960.04	57914
02210	Placer County Water Agency	05/10/2022	Regular	0.00	88,937.50	57915
02225	Polydyne, Inc	05/10/2022	EFT	0.00	4,276.06	407944
03850	Proud, Scott	05/10/2022	Regular	0.00	12,590.00	57916
02281	Ray A Morgan Company Inc	05/17/2022	Regular	0.00	348.68	57937
03377	RDO Construction Equipment Co.	05/17/2022	EFT	0.00	8,944.94	407962
02283	Recology Auburn Placer	05/17/2022	Regular	0.00	2,913.58	57938
02293	RFI Enterprises, Inc	05/24/2022	Regular	0.00	52.88	57959
02328	Rocklin Windustrial Co	05/02/2022	Regular	0.00	108.07	57891
02328	Rocklin Windustrial Co	05/10/2022	Regular	0.00	5,783.46	57917
03385	S J Electro Systems Inc	05/02/2022	EFT	0.00	1,339.00	407923
02357	Sacramento Municipal Utility District (SMUD)	05/17/2022	Regular	0.00	15,883.59	57940
01391	Sinnock, Cody	05/02/2022	Regular	0.00	70.25	57892
03375	Sorensen, Elishia	05/10/2022	Regular	0.00	60.64	57918
02504	Starr Consulting	05/10/2022	EFT	0.00	2,030.00	407945
02504	Starr Consulting	05/17/2022	EFT	0.00	1,400.00	407963
01492	State of California, Department of Water Resources	05/02/2022	Regular	0.00	5,548.00	57893
01641	Sun Life Assurance Company of Canada	05/09/2022	Bank Draft	0.00	10,493.76	759073
01411	SureWest Telephone	05/10/2022	Regular	0.00	3,592.93	57919
02572	Thatcher Company of California, Inc.	05/02/2022	EFT	0.00	18,630.00	407924
02572	Thatcher Company of California, Inc.	05/10/2022	EFT	0.00	7,110.00	407946
02581	The Ferguson Group, LLC	05/02/2022	EFT	0.00	6,000.00	407925
03840	The Permanente Medical Group, Inc.	05/02/2022	Regular	0.00	458.00	57894
03840	The Permanente Medical Group, Inc.	05/24/2022	Regular	0.00	174.00	57960
03799	Thrikettle Corporation	05/02/2022	Regular	0.00	24,007.91	57895
03799	Thrikettle Corporation	05/10/2022	Regular	0.00	4,430.50	57920
03799	Thrikettle Corporation	05/17/2022	Regular	0.00	19,324.31	57941
03799	Thrikettle Corporation	05/24/2022	Regular	0.00	1,362.08	57961
02622	Total Compensation Systems, Inc.	05/17/2022	Regular	0.00	1,710.00	57942
02624	Trace Analytics LLC	05/10/2022	Regular	0.00	683.11	57921
03763	Trucksmart	05/02/2022	Regular	0.00	2,776.28	57896
03644	Tully & Young, Inc.	05/10/2022	Regular	0.00	1,035.00	57922
02638	Tyler Technologies, Inc.	05/10/2022	Regular	0.00	8,561.25	57923
03846	U.S. Bancorp Asset Management, Inc.	05/10/2022	EFT	0.00	1,000.10	407947
03856	Unifilt Corporation	05/24/2022	EFT	0.00	9,342.61	407973
02651	United Parcel Service Inc	05/02/2022	Regular	0.00	91.96	57897
02651	United Parcel Service Inc	05/17/2022	Regular	0.00	91.14	57943
03298	United Rentals (North America), Inc.	05/10/2022	EFT	0.00	1,708.29	407948
03077	VALIC	05/02/2022	Bank Draft	0.00	2,952.51	223686
03077	VALIC	05/14/2022	Bank Draft	0.00	2,938.00	225073
03077	VALIC	05/28/2022	Bank Draft	0.00	2,945.26	226657
03079	Van Dusen, Darren	05/02/2022	Regular	0.00	70.25	57898
03864	Viridian Way LLC	05/02/2022	Regular	0.00	43,346.07	57899
02706	Vortex Industries, Inc.	05/02/2022	EFT	0.00	337.00	407926
01687	W. W. Grainger, Inc.	05/10/2022	Regular	0.00	1,589.06	57924
02710	WageWorks, Inc	05/02/2022	EFT	0.00	98.00	407928
03387	WageWorks, Inc	05/02/2022	EFT	0.00	232.88	407927
03387	WageWorks, Inc	05/10/2022	EFT	0.00	40.00	407949
03387	WageWorks, Inc	05/17/2022	EFT	0.00	192.88	407964
01068	Walker, Glenn C.	05/02/2022	Regular	0.00	1,354.01	57900
01486	WAPA - Department of Energy	05/10/2022	EFT	0.00	1,520.69	407950
02716	WATER EDUCATION FOUNDATION	05/24/2022	Regular	0.00	10,500.00	57962
03791	Water Systems Consulting, Inc.	05/17/2022	EFT	0.00	12,027.50	407965
03791	Water Systems Consulting, Inc.	05/24/2022	EFT	0.00	2,500.00	407974
02730	Western Area Power Administration	05/02/2022	EFT	0.00	8,137.00	407929

Check Report

Date Range: 05/01/2022 - 05/31/2022

Vendor Number	Vendor Name	Payment Date	Payment Type	Discount Amount	Payment Amount	Number
02743	Wienhoff & Associates, Inc.	05/10/2022	Regular	0.00	15.00	57925

Bank Code APBNK Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	153	80	0.00	438,248.96
Manual Checks	0	0	0.00	0.00
Voided Checks	0	2	0.00	0.00
Bank Drafts	37	37	0.00	427,166.18
EFT's	82	55	0.00	314,850.67
	272	174	0.00	1,180,265.81

All Bank Codes Check Summary

Payment Type	Payable Count	Payment Count	Discount	Payment
Regular Checks	153	80	0.00	438,248.96
Manual Checks	0	0	0.00	0.00
Voided Checks	0	2	0.00	0.00
Bank Drafts	37	37	0.00	427,166.18
EFT's	82	55	0.00	314,850.67
	272	174	0.00	1,180,265.81

Fund Summary

Fund	Name	Period	Amount
999	INTERCOMPANY	5/2022	1,180,265.81
			1,180,265.81



San Juan Water District, CA

Vendor History Report

By Vendor Name

Posting Date Range 07/01/2021 - 05/31/2022

Payment Date Range -

Payable Number	Description	Post Date	1099	Payment Number	Payment Date	Amount	Shipping	Tax	Discount	Net	Payment
Item Description	Units	Price	Amount	Account Number	Account Name	Dist Amount					
Vendor Set: 01 - Vendor Set 01											
02556 - Costa, Ted											
Exp Reimb 12-2021	Mileage Reimbursement	12-2021		407782	1/21/2022	459.20	0.00	0.00	0.00	459.20	459.20
Mileage Reimbursement	0.00	0.00	459.20	010-010-52110	Training - Meetings, Education & Trai	229.60				459.20	459.20
				050-010-52110	Training - Meetings, Education & Trai	229.60					
01916 - Miller, Ken											
Exp Reimb 05-2022	ACWA Confr Mileage and Parking	5/5/2022		408015	6/14/2022	142.49	0.00	0.00	0.00	142.49	142.49
ACWA Confr Mileage anc	0.00	0.00	142.49	010-010-52110	Training - Meetings, Education & Trai	71.24				142.49	142.49
				050-010-52110	Training - Meetings, Education & Trai	71.25					
03092 - Rich, Dan											
Exp Reimb 12-2021	Mileage Dec & Expense Reimb 12-2021-ACW	12/31/2021		407787	1/21/2022	1,213.25	0.00	0.00	0.00	1,213.25	1,213.25
Mileage Dec & Expense R	0.00	0.00	1,213.25	010-010-52110	Training - Meetings, Education & Trai	606.62				1,213.25	1,213.25
				050-010-52110	Training - Meetings, Education & Trai	606.63					
02162 - Tobin, Pamela											
Exp Reimb 08-2021	Mileage Reimbursement-Lunch Mtng Ryan Jc	7/31/2021		407538	8/24/2021	41.18	0.00	0.00	0.00	41.18	41.18
Mileage Reimbursement-	0.00	0.00	41.18	010-010-52110	Training - Meetings, Education & Trai	20.59				41.18	41.18
				050-010-52110	Training - Meetings, Education & Trai	20.59					
Exp Reimb 10-2021	Mileage & Exp Reimb-Various Mtngs & Wate	10/31/2021		407688	11/15/2021	108.24	0.00	0.00	0.00	108.24	108.24
Mileage & Exp Reimb-Var	0.00	0.00	108.24	010-010-52110	Training - Meetings, Education & Trai	54.12				108.24	108.24
				050-010-52110	Training - Meetings, Education & Trai	54.12					
Exp Reimb 12-2021	Mileage Reimbursement 12-2021	12/9/2021		407788	1/21/2022	6.72	0.00	0.00	0.00	6.72	6.72
Mileage Reimbursement	0.00	0.00	6.72	010-010-52110	Training - Meetings, Education & Trai	3.36				6.72	6.72
				050-010-52110	Training - Meetings, Education & Trai	3.36					
Vendors: (4) Total 01 - Vendor Set 01:						1,971.08	0.00	0.00	0.00	1,971.08	1,971.08
Vendors: (4) Report Total:						1,971.08	0.00	0.00	0.00	1,971.08	1,971.08



Payroll Set: 01-San Juan Water District

<u>Employee Number</u>	<u>Employee Name</u>	<u>Pay Code</u>	<u># of Payments</u>	<u>Units</u>	<u>Pay Amount</u>
0690	Costa, Ted	Reg - Regular Hours	11	68.00	8,500.00
			0690 - Costa Total:	68.00	8,500.00
1028	Hanneman, Martin **	Reg - Regular Hours	7	30.00	3,750.00
			1028 - Hanneman Total:	30.00	3,750.00
0670	Miller, Ken	Reg - Regular Hours	10	35.00	4,375.00
			0670 - Miller Total:	35.00	4,375.00
1003	Rich, Daniel	Reg - Regular Hours	10	42.00	5,250.00
			1003 - Rich Total:	42.00	5,250.00
0650	Tobin, Pamela	Reg - Regular Hours	11	110.00	13,750.00
			0650 - Tobin Total:	110.00	13,750.00
1039	Zamorano, Manuel	Reg - Regular Hours	3	8.00	1,000.00
			1039 - Zamorano Total:	8.00	1,000.00
			Report Total:	293.00	36,625.00

** Please note, Director Martin Hanneman resigned on January 6, 2022 and Director Manuel Zamorano was appointed to his position on February 23, 2022.



Payroll Set: 01-San Juan Water District

<u>Account</u>	<u>Account Description</u>	<u>Units</u>	<u>Pay Amount</u>
010-010-58110	Director - Stipend	146.50	18,312.50
	010 - WHOLESALE Total:	146.50	18,312.50
050-010-58110	Director - Stipend	146.50	18,312.50
	050 - RETAIL Total:	146.50	18,312.50
	Report Total:	293.00	36,625.00



Payroll Set: 01-San Juan Water District

<u>Pay Code</u>	<u>Description</u>	<u># of Payments</u>	<u>Units</u>	<u>Pay Amount</u>
Reg - Regular Hours	Regular Hours	52	293.00	36,625.00
		Report Total:	293.00	36,625.00

**Timely filing of State Controller's Special
Districts Financial Transactions Report -
includes compensation
disclosure.**

(Government Code Section 53891)

San Juan Water District - 2021 State Controllers Report										Total Wages Subject to Medicare (Box 5 of W-2) Less GTL & Taxable Benefit				Employer Contribution			
Line #	Elected Official Enter "Y"	Emp #	Employee Name	Department	Classification	Multiple Positions Footnote	Annual Salary Minimum	Annual Salary Maximum	Annual Regular Pay	Overtime Pay	Lump Sum Pay	Other Pay	Applicable defined Benefit Pension Formula	Retirement Plan: Employees' Share Paid by Employer	Defined Benefit plan: Employer's Share	Deferred Compensation / Defined Contribution Plan	Health, Dental, Vision
1		1029	Alcantara, Scott D	Operations	Safety/Regulatory Compliance Specialist		95,409.60	114,504.00	113,274.94	-	-	1,020.00	3%@60	-	16,528.02	-	38,374.38
2		0210	Barela, Tony D	Operations	Operations Manager		152,297.60	182,769.60	180,644.98	-	16,064.52	1,020.00	3%@60	-	26,381.51	-	38,374.38
3		1019	Barrett, Devon M	Customer Service	Customer Service Technician III		58,593.60	70,304.00	69,463.33	692.06	-	100.00	2%@62	-	5,319.35	-	20,411.24
4		1008	Brown, Lisa M	Customer Service	Customer Service Manager		110,760.00	132,912.00	131,333.87	-	-	-	3%@60	-	19,185.67	-	14,524.98
5		1032	Brown, Robert M	Customer Service	Customer Service Technician III		58,593.60	70,304.00	64,749.64	168.48	-	-	2%@62	-	4,958.34	-	38,374.38
6		1001	Cater, Justen D	Engineering	Construction Inspector II		73,049.60	87,672.00	86,480.22	4,793.80	-	6,630.86	2%@62	-	6,621.71	-	27,506.74
7		1017	Cessna, Christopher E	Water Treatment	Electrical & Instrumentation Technician		92,601.60	111,134.40	109,741.25	10,213.70	-	100.00	3%@60	-	16,064.04	-	31,521.54
8		0190	Clark, Thomas M	Field Services	Distribution Lead Worker		83,844.80	100,609.60	106,241.02	9,805.61	556.37	3,946.82	3%@60	-	15,359.14	-	27,506.74
9		1031	Corothers, Kurtis W	Water Efficiency	Water Efficiency Technician II		63,086.40	75,712.00	72,498.43	426.29	-	-	2%@62	-	5,550.98	-	38,374.38
10	Y	0690	Costa, Ted	Board of Directors	Director		125.00	15,000.00	10,125.00	-	-	-	-	-	-	-	-
11		0115	Darr, Toni L	Finance/Admin Services	Accounting Technician II		58,656.00	70,408.00	70,175.20	495.06	338.50	-	3%@60	-	10,764.56	-	38,374.38
12		1002	Davis, Aaron N	Water Treatment	Water Treatment Plant Operator IV		88,774.40	106,558.40	98,951.05	17,854.97	-	-	3%@60	-	14,518.83	-	27,506.74
13		0310	Deslardin, Scott A	Field Services	Distribution Operator IV		75,899.20	91,062.40	90,039.44	16,556.51	-	8,144.84	3%@60	-	13,845.74	-	14,783.94
14		0215	Ehnat, Stephen T	Engineering	Engineering Technician III		78,624.00	94,369.60	94,602.04	-	-	-	2%@62	-	7,229.69	-	38,374.38
15		1005	Foley, Jacqueline M	Water Treatment	Water Treatment Plant Operator III		80,537.60	96,657.60	91,430.74	8,761.04	256.52	-	2%@62	-	6,994.42	-	12,170.30
16		0220	Fulton, Jonathan	Engineering	Construction Inspector III		80,537.60	96,657.60	17,486.87	1,113.43	7,628.98	5,467.90	2%@62	-	1,350.98	-	6,681.10
17		0129	Grant, Teri L	Executive	Admin. Assistant - Board Secretary		79,768.00	95,700.80	92,534.05	544.30	4,140.90	2,616.36	3%@60	-	13,508.36	-	27,506.74
18		0200	Griego, Daniel J	Field Services	Pump Station Lead		92,601.60	111,134.40	90,224.96	2,690.65	-	12,907.90	3%@60	-	13,912.90	-	31,578.50
19	Y	1028	Hanneman, Martin W	Board of Directors	Director		125.00	15,000.00	8,250.00	-	-	-	-	-	-	-	-
20		1034	Hargrove, Mark A	Engineering	Senior Engineer		114,129.60	136,947.20	130,672.32	-	-	960.00	2%@62	-	9,811.25	-	797.04
21		0290	Heasley, Michael A	Field Services	Distribution Lead Worker		83,844.80	100,609.60	97,201.50	6,557.55	3,671.08	1,443.52	3%@60	-	14,293.79	-	31,521.54
22		1024	Helliker, Paul E	Executive	General Manager		196,570.00	196,570.00	195,218.85	-	16,643.34	9,190.00	3%@60	-	28,904.61	-	29,132.58
23		1037	Jahn, Kenneth K	Water Treatment	Maintenance Chief		97,822.40	117,395.20	40,657.77	423.27	-	2,690.00	3%@60	-	5,908.15	-	638.40
24		1035	Jang, Maxwell L	Field Services	Distribution Operator II		62,192.00	74,630.40	50,815.85	3,200.18	-	-	2%@62	-	3,891.79	-	18,844.38
25		1025	Johnson, Jeff A	Water Treatment	Water Treatment Plant Operator III		118,997.00	142,792.00	95,779.62	11,860.37	-	-	3%@60	-	14,035.11	-	10,604.14
26		0308	Kirkland, Kenneth S	Water Efficiency	Water Efficiency Lead Worker		68,702.40	82,451.20	82,025.76	1,326.47	7,711.19	-	3%@60	-	12,622.95	-	27,506.74
27		0180	Larsen, Adam W	Field Services	Field Services Manager		118,996.80	142,792.00	128,759.23	-	1,635.30	175.00	3%@60	-	19,831.69	-	38,374.38
28		1015	LeFohn, Joel M	Water Treatment	Water Treatment Plant Operator III		80,537.60	96,657.60	92,512.25	15,660.64	6,529.04	-	2%@62	-	7,078.29	-	27,506.74
29		1033	Long, David D	Operations	CMMS/GIS Coordinator		75,899.20	91,062.40	83,099.22	697.34	-	960.00	2%@62	-	6,344.93	-	20,891.00
30		0236	Mayer, Christopher R	Field Services	Pump Station Lead		92,601.60	111,134.40	94,493.50	1,783.51	42,088.36	18,296.36	3%@60	-	14,550.40	-	31,928.44
31		0285	Mayorga, Jason R	Field Services	Utilities Coordinator		75,899.20	91,062.40	89,942.24	1,012.62	7,390.47	426.80	3%@60	-	13,864.79	-	31,521.54
32	Y	0670	Miller, Ken	Board of Directors	Director		125.00	15,000.00	5,000.00	-	-	-	-	-	-	-	-
33		1026	Morgan, Robert J	Field Services	Distribution Operator III		68,702.40	82,451.20	78,933.76	7,646.62	-	3,991.72	2%@62	-	6,043.89	-	27,506.74
34		0118	Naatz, April A	Finance/Admin Services	Finance & Administrative Services Analyst		93,246.40	111,883.20	111,994.82	5,083.18	-	660.00	3%@60	-	16,373.63	-	29,250.58
35		1036	Nocentini, Brett D	Field Services	Distribution Operator II		62,192.00	74,630.40	33,692.33	3,447.55	1,568.82	2,386.30	2%@62	-	2,558.37	-	22,159.12
36		0266	Paul, Scott D	Customer Service	Meter Technician		55,868.80	67,059.20	67,152.08	-	416.54	-	3%@60	-	10,353.84	-	29,250.58
37		1009	Paulson, Rachael M	Finance/Admin Services	Accountant		78,624.00	94,369.60	94,599.81	9,650.46	-	660.00	2%@62	-	7,229.69	-	10,604.14
38		1027	Phillips, Nicholas L	Field Services	Distribution Operator II		62,192.00	74,630.40	65,183.79	11,475.57	2,961.56	4,489.52	2%@62	-	4,991.72	-	14,717.52
39		0222	Pierson, Andrew C	Engineering	Engineering Services Manager		143,478.40	172,182.40	165,699.48	-	9,517.11	960.00	3%@60	-	24,225.88	-	27,506.74
40		0174	Potter, Randall L	Field Services	Pump Station Technician / Mechanic		83,844.80	100,609.60	101,242.64	2,338.95	42,527.90	16,122.58	3%@60	-	15,536.03	-	38,207.02
41	Y	1003	Rich, Daniel T	Board of Directors	Director		125.00	15,000.00	5,000.00	-	-	-	-	-	-	-	-
42		1014	Silva, Donna B	Finance/Admin Services	Director of Finance		152,297.60	182,769.60	180,645.04	-	2,715.96	1,020.00	3%@60	-	26,381.54	-	26,295.46
43		0132	Sinnock, Cody Michael	Field Services	Pump Station Technician / Mechanic		83,844.80	100,609.60	82,690.32	1,869.76	-	-	2%@62	-	6,331.58	-	38,374.38
44		1021	Smith, Kendall H	Field Services	Distribution Operator IV		75,899.20	91,062.40	49,924.54	6,704.70	904.29	6,497.44	3%@60	-	7,432.96	-	9,614.24
45		1013	Sorensen-Pelle, Elishia R	Customer Service	Customer Service Technician III		58,593.60	70,304.00	69,471.35	392.08	-	-	2%@62	-	5,313.67	-	27,506.74
46		0147	Spencer, Michael C	Water Treatment	Chief Operator		100,339.20	120,390.40	120,467.20	5,968.89	9,785.19	660.00	3%@60	-	17,691.35	-	27,506.74
47		0110	Stemple, Michael A	Finance/Admin Services	Purchasing Agent		69,576.00	83,491.20	66,016.71	87.64	23,025.23	738.06	2%@62	-	5,057.75	-	25,976.64
48		0117	Strohmaier, Rosemary	Water Efficiency	Water Efficiency Technician I		57,241.60	68,702.40	64,475.21	260.12	-	5,945.40	3%@60	-	9,846.53	-	20,891.00
49		0143	Thorne, Jedediah L	Water Treatment	Water Treatment Plant Operator IV		88,774.40	106,558.40	102,150.32	20,672.11	-	-	3%@60	-	14,997.38	-	27,506.74
50	Y	0650	Tobin, Pamela	Board of Directors	Director		125.00	15,000.00	15,000.00	-	-	-	-	-	-	-	-

San Juan Water District - 2021 State Controllers Report					Total Wages Subject to Medicare (Box 5 of W-2) Less GTL & Taxable Benefit				Employer Contribution								
Line #	Elected Official Enter "y"	Emp #	Employee Name	Department	Classification	Multiple Positions Footnote	Annual Salary Minimum	Annual Salary Maximum	Annual Regular Pay	Overtime Pay	Lump Sum Pay	Other Pay	Applicable defined Benefit Pension Formula	Retirement Plan: Employees' Share Paid by Employer	Defined Benefit plan: Employer's Share	Deferred Compensation / Defined Contribution Plan	Health, Dental, Vision
51		0154	Turner, Gregory P	Water Treatment	Water Treatment Plant Manager		127,371.20	151,748.80	152,017.59	-	18,942.20	1,020.00	3%@60	-	23,287.68	-	12,170.30
52		0270	Van Dusen, Darren C	Field Services	Pump Station Operator		75,899.20	91,062.40	85,086.12	3,826.45	-	-	3%@60	-	12,531.96	-	27,506.74
53		0126	Von Collenberg, Chris M	Executive	Information Technology Manager		110,760.00	132,912.00	131,255.56	-	11,045.65	960.00	3%@60	-	20,120.48	-	31,521.54
54		0227	Watson, Rob	Engineering	Engineering Extra Help - Retired Annuitant		160,284.80	160,284.80	19,496.21	-	-	100.00		-	-	-	-
55		1023	Zlotnick, Gregory A	Executive	Water Resources Manager		110,760.00	132,912.00	131,529.49	-	-	1,060.00	2%@62	-	9,811.64	-	23,543.34
Totals							4,530,243.20	5,438,198.80	4,778,649.51	196,061.93	238,065.02	123,367.38		-	595,349.56	-	1,238,828.06

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

Conduct Annual Audits

(Government Code Section 26909 and 12410.6)

Documents are made available on the SJWD website under -

<http://www.sjwd.org/financial-audits>

Audit and Management letters included therein

**SAN JUAN
WATER DISTRICT**
GRANITE BAY, CALIFORNIA



ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2021

Cover Photo: Middle Fork American River – this is your water! The District has pre and post 1914 water rights for 33,000 acre feet of water from the American River. The water flows from the Sierra Nevada Mountain Range through the American River into Folsom Lake where the water is diverted to the Sidney N. Peterson Water Treatment Plant.

SAN JUAN WATER DISTRICT
 ANNUAL COMPREHENSIVE FINANCIAL REPORT
 For the Fiscal Year Ended June 30, 2021

TABLE OF CONTENTS

INTRODUCTORY SECTION

Letter of Transmittal i
 Certificate of Achievement for Excellence in Financial Reporting –
 Government Finance Officers Association viii
 List of Elected and Appointed Officials ix
 Organizational Chart..... x

FINANCIAL SECTION

Independent Auditor’s Report..... 1
 Management’s Discussion and Analysis..... 4

Basic Financial Statements

Statement of Net Position..... 14
 Statement of Revenues, Expenses and Changes in Fund Net Position 15
 Statement of Cash Flows..... 16
 Notes to the Financial Statements 18

Required Supplementary Information

Schedule of the Proportionate Share of the Net Pension Liability
 (Unaudited)..... 43
 Schedule of Contributions to the Pension Plan (Unaudited) 43
 Schedule of Changes in the Net OPEB Liability and Related Ratios
 (Unaudited)..... 44
 Schedule of Contributions to the OPEB Plan (Unaudited)..... 45
 Schedule of Investment Returns (Unaudited)..... 45

Supplementary Information

Statement of Net Position – Wholesale Operating 46
 Statement of Net Position – Wholesale Capital 47
 Statement of Net Position – Retail Operating 48
 Statement of Net Position – Retail Capital..... 49
 Schedule of Revenue, Expenses, and Changes in Fund Net Position –
 Budget ttoo Actual - Wholesale Operating..... 50
 Schedule of Revenue, Expenses, and Changes in Fund Net Position –
 Budget to Actual - Wholesale Capital 51
 Schedule of Revenue, Expenses, and Changes in Fund Net Position –
 Budget to Actual - Retail Operating..... 52
 Schedule of Revenue, Expenses, and Changes in Fund Net Position –
 Budget to Actual - Retail Capital 53
 Statement of Cash Flows – Wholesale Operating 54
 Statement of Cash Flows – Retail Operating 56
 Capital Asset Rollforward – Wholesale 58
 Capital Asset Rollforward – Retail 59

SAN JUAN WATER DISTRICT
ANNUAL COMPREHENSIVE FINANCIAL REPORT
For the Fiscal Year Ended June 30, 2021

STATISTICAL SECTION

Statistical Section Table of Contents.....	60
Net Position by Component	61
Changes in Net Position	62
Wholesale Water Rates and Connection Fees	63
Retail Water Rates and Connection Fees	64
Retail Metered Water Sales by Type.....	65
Ten Largest Retail Customers	66
Principal Property Taxpayers	67
Assessed Actual Value of Taxable Property	68
Ratios of Outstanding Debt by Type.....	69
Computation of Direct and Overlapping Bonded Debt.....	70
Ratio of Annual Debt Service Expenses	71
Debt Service Coverage.....	72
Principal Employers for Counties Served	73
Demographic and Economic Statistics.....	74
Staffing – Certificates – Licenses by Function/Program.....	75
Wholesale Water System Capital Asset and Operating Indicators.....	76
Wholesale Water Production.....	77
Retail Water System Capital Asset and Operating Indicators.....	78
Capital Facilities Fee Report Government Code Section 66013(d)(e).....	79

OTHER REPORTS

Independent Auditor’s Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards	80
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INTRODUCTORY SECTION

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December 15, 2021

To: Members of the Board of Directors San Juan Water District and Ratepayers of the San Juan Water District

Directors
Edward J. "Ted" Costa
Marty Hanneman
Kenneth H. Miller
Dan Rich
Pamela Tobin
General Manager
Paul Helliker

We are pleased to present the Annual Comprehensive Financial Report (ACFR) for the San Juan Water District (District) for the fiscal year ended June 30, 2021 (fiscal year 2021).

REPORT PURPOSE AND ORGANIZATION

The purpose of this letter is to introduce the basic financial statements and provide an analytical overview of the District's financial activities. The information presented in this ACFR is intended to provide financial information with all the disclosures necessary to enable the District's customers, investment community and general public to assess the District's financial condition. Generally Accepted Accounting Principles (GAAP) require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A, which can be found immediately following the report of the independent auditors.

The ACFR is published in accordance with State law that requires financial statements be published within twelve months of the close of each fiscal year, and be presented in conformity with GAAP and audited in accordance with generally accepted auditing standards by a firm of licensed certified public accountants. It is also prepared to meet reporting standards set forth by the Government Finance Officers Association (GFOA). This report contains management's representations concerning the finances of the District. Management is responsible for the completeness and reliability of all of the information presented in this report. To provide a reasonable basis for making these representations, management of the District has established a comprehensive internal control framework that is designed to both protect the District's assets from loss, theft, or misuse, and to compile sufficient reliable information for the preparation of the District's financial statements in conformity with GAAP. Because the cost of internal controls should not outweigh their benefits, the District's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The District's financial statements have been audited by Richardson & Company, LLP, a firm of licensed certified public accountants. The goal of the independent audit is to provide reasonable assurance that the financial statements of the District for the fiscal year ended June 30, 2021, are free from material

misstatement. Information on the audit, and the auditor's opinion, can be found in the Independent Auditor's Report beginning on page 1.

ABOUT THE DISTRICT

Not everyone who reads this report is familiar with our District and it is hard to understand a government's finances without knowing something about the entity and how it operates. Let us tell you a little about the San Juan Water District!

History

The District was formed as a result of petitions being presented to the Board of Supervisors of Sacramento and Placer Counties by Citrus Heights Water District, Fair Oaks Water District, Orange Vale Water Company and a group of homeowners in South Placer County. An election was held within the boundaries of the sponsoring districts on February 10, 1954. At this election, voters approved the formation of the San Juan Water District by nearly a two-thirds majority and elected five Directors. The District is a community services district formed under Section 60000 et seq., Title 5, Division 3 of the California Government Code.

The District provides water on a wholesale and retail basis to an area of approximately 17 square miles for retail and 46 square miles for wholesale (which includes the retail area) in Sacramento and Placer Counties.

The District's wholesale operations include: protecting access to reliable and sufficient water supplies; operating and maintaining a surface water treatment plant; operating and maintaining treated water storage; pumping and transmission facilities; delivering treated water to five retail agency customers (San Juan Water District retail division, Fair Oaks Water District, Citrus Heights Water District, Orange Vale Water Company and the City of Folsom); and providing the administrative support necessary to successfully carry out those functions.

San Juan's retail operations consist of operating and maintaining storage, pumping, transmission and distribution facilities, which deliver water to approximately 10,700 retail service connections located in a portion of Northeast Sacramento County and the Granite Bay area of South Placer County, and providing the administrative, customer service, water efficiency and engineering support necessary to successfully carry out those functions.

Mission Statement

The District's mission is to ensure the delivery of a reliable water supply of the highest quality at the lowest reasonable price.

Water Supply

The District's existing water supply consists of three separate raw water contracts. The first source of water comes from a settlement contract with the U.S. Bureau of Reclamation (Reclamation) whereby it is required to deliver the District's pre-1914 and post-1914 water rights water from the American River, totaling 33,000 acre-feet. The second source is a water service contract with Reclamation for 24,200 acre-feet of Central Valley Project water. The District secured a long-term (40 year) renewal of this contract in 2006. The third water source is a contract with Placer County Water Agency for up to 25,000 acre-feet of water.

All sources of surface water are either stored or flow through Folsom Lake and delivery is taken at Folsom Dam outlets, either by gravity or pumped by the U. S. Bureau of Reclamation Folsom Pumping Plant. Total raw water delivery for the fiscal year 2021 was 38,005 acre-feet.

In response to the recent drought and in preparation of future drought conditions, the District recently partnered with two nearby water districts, Placer County Water Agency and the Sacramento Suburban Water District, to construct inter-ties to allow water supplies to be shared and transferred if normally available supplies are reduced and/or inadequate to meet immediate demands for either district.

Water Efficiency

The District has long been a proponent and practitioner of cost effective water efficiency programs. The implementation of these programs has been highly successful and the District complies with best management practices that are required by the Sacramento Area Water Forum Agreement, California legislation SBx7-7 (2009), the California Department of Water Resources, and the Central Valley Project Improvement Act.

The District's water efficiency programs include:

- Water Awareness Poster Contest and Calendar – Since 1992, the District and its wholesale agency customers, Citrus Heights and Fair Oaks water districts and Orange Vale Water Company, have promoted water awareness at the elementary school level through an annual water conservation poster contest.
- Rebate Program – The District provides rebates for the purchase of high-efficiency washing machines, and hot water on-demand recirculation systems as well as irrigation efficiency rebates to both residential and non-residential customers.
- Free Programs – District staff provides free indoor and outdoor water audits, leak detection, and recommendations to improve irrigation system performance. Staff also creates landscape water budgets and irrigation schedules to improve efficiency. The District conducts and hosts a variety of workshops on drip systems and proper irrigation techniques, landscape design, soil health, tree maintenance, controller management and other water efficiency topics. A speakers' bureau is available to talk to groups about water efficiency programs and water supply and reliability issues.
- Water Efficient Landscape (WEL) Garden – Located behind the District's administrative office are gardens to inspire visitors to create a water efficient landscape that looks beautiful every season. The garden demonstrates efficient irrigation and non-water-using materials to create a beautiful landscape.

The benefits of these programs include more cost-effective and efficient use of water and increased customer awareness of the importance of water efficiency to contribute to future reliability of water supplies.

The District became 100% metered and began billing all customers on a metered rate on January 1, 2005.

Water Treatment Plant

The District's water treatment facility, the Sidney N. Peterson Water Treatment Plant (WTP), was constructed in three phases beginning in 1975 and completed in 1983. The WTP includes two flocculation-sedimentation basins, two filter basins, an operations building and a covered 62-million-gallon storage reservoir. Major upgrades and improvements to the WTP have been made over the years, including increasing its maximum seasonal capacity (May 15th to September 30th) to 150 million gallons a day (mgd) from its original 100 mgd. Those past upgrades, and ongoing efforts to identify and implement projects and process improvement to increase efficiency, cost effectiveness, and productivity, all contribute to the District's success in reliably satisfying customer demands while continuing to meet or exceed all Federal and State regulatory requirements.

The WTP receives delivery of raw water directly from Folsom Dam outlets. The raw water undergoes an extensive water treatment process to ensure the highest quality of water for all customers. From the WTP, the water flows into the District's 62 million gallon Hinkle Reservoir for storage and distribution. The District maintains approximately 222 miles of transmission and distribution pipelines, which transport the high quality treated water to wholesale and retail customers.

During the fiscal year 2021, the District worked on and/or completed several capital improvement projects to improve the water system reliability:

- Water Treatment Plant Filter Basins Rehabilitation – includes cleaning, repairing, and resurfacing the basin walls and floors.
- Hinkle Reservoir Cover and Liner Replacement Design– critical to operations, the Hinkle Reservoir is a 62-million-gallon earthen reservoir, lined and covered with hypalon, which is a flexible membrane used to protect the water from contamination. The hypalon was installed in 1981 with an estimated life of 25 years. Regular maintenance has extended its life but it is now in need of replacement.
- Hinkle Reservoir Temporary Tanks – this project was completed in anticipation of the Hinkle Reservoir Cover and Liner Replacement. The tanks will be used to provide water storage while the Hinkle Reservoir is being relined.
- Design and Construction of Residual Area Storm water Lift Station – directs the water that is in the sludge back to the Treatment Plant for re-processing.
- Upper and Lower Granite Bay Pump Station Low Flow Pumps Replacement – due to ongoing droughts and conservation efforts, water demands are reduced and the current pumps are oversized. Adding the low flow pumps will reduce operating costs and the wear and tear on the larger pumps.

Other projects underway in the fiscal year 2021-2022 will continue to improve and efficiently maintain District water facilities.

Accounting System and Budgetary Controls

The District operates on a fiscal year that runs from July 1 through June 30. The District's accounting records are maintained using the accrual basis of accounting. The revenues of the District are recognized when they are earned and the expenses are recognized when they are incurred.

The District staff works with the Finance Department to develop the annual budget. The budget is used as a management tool for projecting and measuring revenues and expenses. The process typically begins in

January when managers begin developing their budget requests to fulfill the District’s mission, goals and objectives for the next fiscal year. The Finance Department prepares the proposed budget which is presented to the Board of Directors in May for their review. A public hearing is usually held in June, with anticipated finalization and adoption scheduled for the following meeting or ideally no later than June 30th. The District is legally required to adopt a budget by September 1st of the budget year.

Enterprise Operations

The District is one legal enterprise but is accounted for as two separate enterprise operations. The financial management and accounting for the two enterprise operations is recorded separately; with an operating and a capital outlay fund for each enterprise. However, for financial reporting purposes all four funds are presented in a consolidated report. As additional information, the accounting for the four funds on a budget versus actual basis is provided.

FACTORS AFFECTING FINANCIAL CONDITION

Economic Outlook

The information presented in the financial statements is best understood when it is considered from the broader perspective of the specific economy within which the District operates. The District is located in Northern California approximately 20 miles Northeast of Sacramento and between the Cities of Folsom and Roseville. The District spans two counties in the region with the wholesale-only service area primarily in Sacramento County, and the wholesale/retail service area primarily within Placer County. Consistent with the national economy, the region as a whole has been experiencing decreases in unemployment due to the COVID-19 pandemic. Placer County’s unemployment rate decreased from 11.1% in June 2020 to 5.5% in June 2021¹. Sacramento County’s unemployment rate also declined, from 13.6% to 7.5% over the same time period¹. The national average unemployment rate in June 2021 was 5.9%². Placer County unemployment rate is slightly better than the national average and Sacramento County is slightly behind.

In spite of the pandemic, total assessed property values in both counties have improved. Placer County has experienced a 5.3% increase in assessed property values in fiscal year 2020-2021 over the prior fiscal year³, and Sacramento County experienced a 6.0%⁴ increase in fiscal year 2020-2021 values the prior fiscal year. The San Juan Water District is located in a relatively low growth area of both counties. There were 24 more service connections for the current fiscal year, which represents a growth rate of approximately 0.22% for the year.

Water Supply Outlook

As a result of California’s severe multi-year drought that began in 2013, the State required the District’s retail enterprise to achieve a 36% reduction in water use from June 2015 through February 2016, and a 33% reduction in water use from March through May 2016, as measured against 2013 usage. Over that time

1 California Employment Development Department

2 United States Department of Labor - Bureau of Labor Statistics

3. Placer County Auditor-Controller

4. Sacramento County Auditor-Controller

period the District achieved an actual overall reduction in use of 35.6%. In June 2016, the State's mandate was lifted.

Though increasing slightly over the last few years, water demands have not fully rebounded to pre-drought levels. This was anticipated as some customers have permanently modified their landscapes to use less water.

In July 2021 Governor Newsom signed an executive order encouraging all Californians to reduce water use by 15% as 50 of the state's 58 counties were in a drought-related state of emergency. On October 19, 2021 he issued a proclamation extending the drought emergency statewide and further urging Californians to step up their water conservation efforts as the western U.S. faces a potential third dry year.

On May 31, 2018, Governor Brown signed legislation intended to help the state better prepare for droughts and climate change by establishing various water efficiency mandates. The legislation requires: district-wide water budgets that will continue the need for programs to reduce indoor and outdoor water use by residential customers; increase water use efficiencies by commercial customers; and, requires agencies to address distribution system water loss. The State is currently working with stakeholders on the development of various standards and measures necessary to implement these new mandates, which become effective over the next few years.

California's increasing regulatory focus on reducing water use over the last decade or so, and financial lessons learned during drought periods, prompted the District, and many other water agencies, to begin to modify its rate methodology to shift charges from being primarily volumetric based to being focused on fixed cost recovery regardless of usage. This refinement provides better long-term alignment of revenues with costs.

Under its five-year financial plan and rate schedule, discussed further below, the District has applied its rate increases to the daily (fixed) base rate, as opposed to the volumetric rate. This will result in a shift in the proportion of total revenue derived from the base rate from 55% a year ago, to close to 70% of total rate revenues by the end of the five-year plan horizon in 2022, which aligns more closely with the ratio of the District's fixed versus variable costs. The financial plan and rate schedule currently being considered by the ratepayers and Board of Directors continues this shift towards the base rate for one more year. Subsequent rate increases are proposed to apply to the base rate and the volumetric rate equally. This rebalancing has helped strengthen the District's financial stability.

Long-term Financial Planning

In order to ensure funds are available to meet both operating and capital needs, the District (for both Wholesale and Retail Operations) established a financial planning process with development of a Master Plan that contains a review of current infrastructure, and that recommends projects for a 20 to 30-year period. The District then estimates current and future operating needs, and works with a rate consultant to develop a water rate study and financial plan.

The District's last Wholesale and Retail Financial Plan's resulted in a five-year rate plan. The last rate increase went into effect January 2021. With the Retail Master Plan updated in December 2020, the District has been working on the next Retail Financial Plan and is in the process of conducting community workshops to share the plan and the resulting recommended three-year rate schedule. The public hearing,

required by Proposition 218, is scheduled for January 12, 2022. The Board of Directors is expected to vote on the proposed rate schedule at the January 26, 2022 board meeting.

An update to the Wholesale Master Plan is currently underway. Once complete the District will commence work on the Wholesale Financial Plan and Rate Study. It is anticipated that any proposed rate increases would not go into effect until January 2023.

Relevant Financial Policies

The District's adopted budget document contains a listing and explanation of relevant financial policies, including reserve policies. Information regarding District reserves can be found in Note H to the Financial Statements.

Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the San Juan Water District for its annual comprehensive financial report for the fiscal year ended June 30, 2020. In order to be awarded a Certificate of Achievement, a government must publish as easily readable and efficiently organized annual comprehensive financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

The preparation of the annual comprehensive financial report was made possible by the dedicated services of the entire staff of Finance, Retail Operations (Water Efficiency, Customer Service, Engineering Services, and Field Services), and Wholesale Operations. This specifically includes the continuing support of the Board of Directors of the District in the planning and implementation of the financial affairs of the District.

Respectfully Submitted,



Donna Silva, CPA

Director of Finance



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**San Juan Water District
California**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morrill

Executive Director/CEO

SAN JUAN WATER DISTRICT
List of Elected and Appointed Officials June 30, 2021

BOARD OF DIRECTORS – ELECTED OFFICIALS

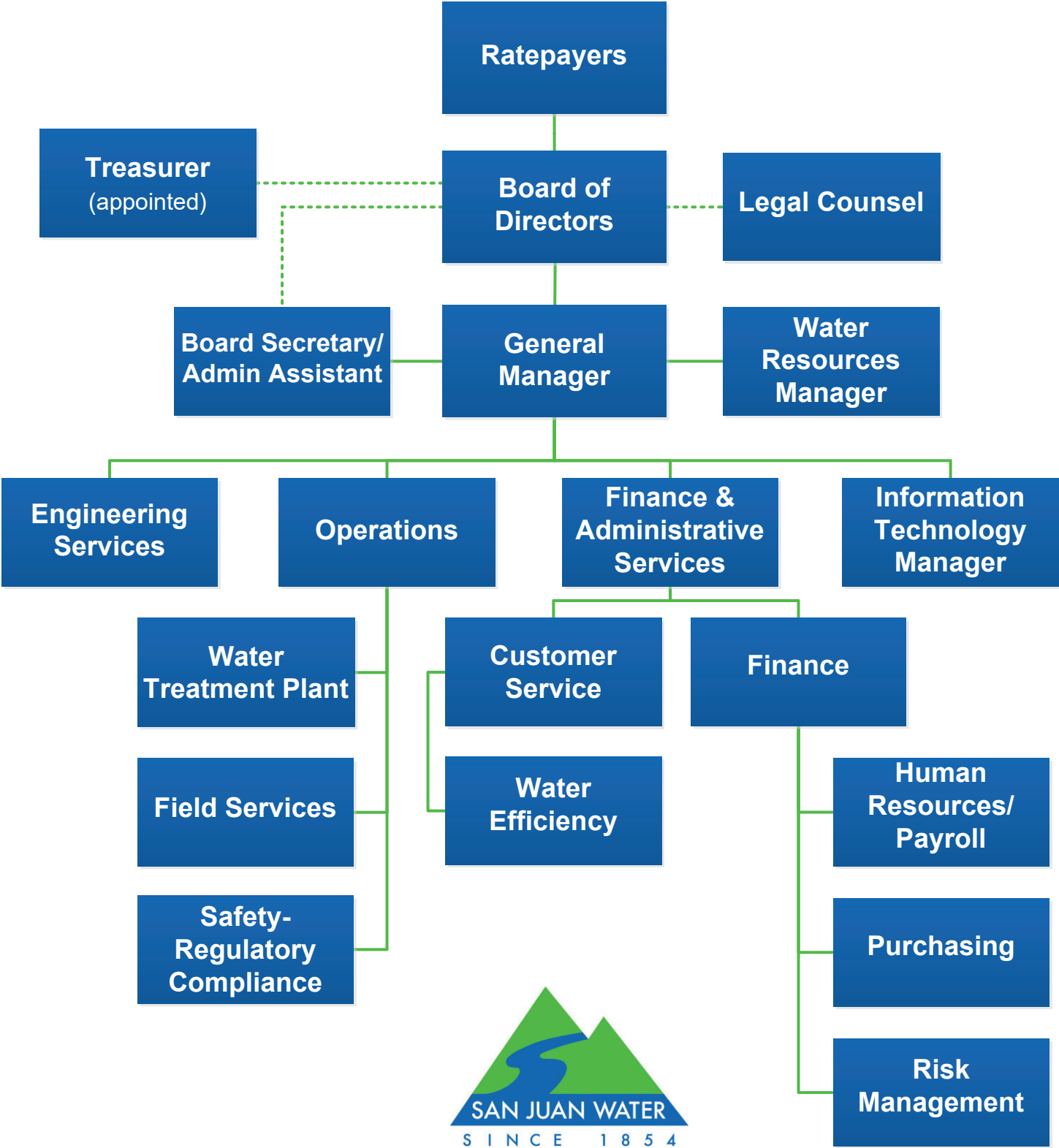
<u>Title</u>	<u>Name</u>	<u>Term</u>
President	Pamela Tobin	12/2016 – 12/2024
Vice President	Kenneth H. Miller	12/2016 – 12/2024
Director	Edward J. “Ted” Costa	12/2014 – 12/2022
Director	Marty Hanneman	10/2017 – 12/2022
Director	Dan Rich	12/2014 – 12/2022

STAFF – APPOINTED OFFICIALS

General Manager	Paul Helliker
Administrative Assistant/Board Secretary	Teri Grant
Director of Finance/Treasurer	Donna Silva
Operations Manager	Tony Barela
Customer Services Manager	Lisa Brown
Engineering Services Manager	Andrew Pierson
Field Services Manager	Adam Larsen
Water Treatment Plant Manager	Greg Turner

Organization Chart by Functional Area

As of June 30, 2021



FINANCIAL SECTION

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Sacramento, California 95825
Telephone: (916) 564-8727
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
San Juan Water District
Granite Bay, California

Report on the Financial Statements

We have audited the accompanying financial statements of San Juan Water District (the District), which comprise the statement of net position as of June 30, 2021, and the related statements of revenues, expenses, changes in net position, and cash flows for the year then ended and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and the State Controller's Minimum Audit Requirements for California Special Districts. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Board of Directors
San Juan Water District

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the District as of June 30, 2021 and the changes in financial position results of its operations and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America as well as accounting systems prescribed by the State Controller's Office and State regulations governing special districts.

Emphasis of Matters

As discussed in Note J to the financial statements, the District's actuary applied Section 3.7.7(c)4 of Actuarial Standard of Practice No. 6, as revised, and determined age adjusted health insurance premiums are not necessary in the calculation of the District's net other postemployment benefits (OPEB) liability, and therefore, the Implicit Rate Subsidy is not applicable in calculating the total projection of benefits payments. Had the actuary included age adjusted health insurance premiums in the calculation of the net OPEB liability, the OPEB liability may have been significantly larger in the amount. Our opinion is not modified with respect to this matter.

Report on Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and the required supplementary information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Report on Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the District's financial statements. The introductory section, supplemental information for Wholesale operating and capital and Retail operating, capital asset rollforward schedules for Wholesale and Retail, and statistical section are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The supplementary information, as listed in the table of contents, are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, these schedules are fairly stated, in all material respects, in relation the basic financial statements as a whole.

To the Board of Directors
San Juan Water District

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations and contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

Richardson & Company, LLP

December 15, 2021

MANAGEMENT'S DISCUSSION AND ANALYSIS

In order to enhance the information provided in the transmittal letter, management offers this narrative overview and analysis of the financial activities of the San Juan Water District (District) for the fiscal year ended June 30, 2021 (Fiscal Year 2021). We encourage readers to consider the information here in conjunction with that transmittal letter, which can be found on pages i-vii of this report. The information is intended to provide a better understanding of the District's financial operations and performance.

HIGHLIGHTS

The District's activities vary, sometimes significantly, from year to year resulting in changes to the District's revenues, expenses and capital project spending and overall cash flows. Those activities that affected District revenues and expenses most notably for the period ending June 30, 2021 are highlighted below.

- For the period ended June 30, 2021, the District supplied 12,184 acre-feet of water to 10,696 retail connections, compared to 11,412 acre-feet of water to 10,672 connections in the prior fiscal year. This, combined with an effective 8% rate increase that went into effect of January 1, 2020, resulted in total retail water sale revenues of \$13.9 million, an increase of \$1.2 million or 9.3%, from the prior year.
- Investment Income declined by \$667,466 from the prior year. This 82.3% decline is due to pandemic related market conditions. Interest income fell by \$266,449 from the prior year, due to lower interest rates caused by the Fed's actions to stimulate the economy. For example, the average rate of return on the State of California Local Agency Investment Fund (LAIF) fell from 1.934% in fiscal year 2020 to just 0.5% in Fiscal Year 2021. The remaining decline is due predominately to changes in market value of the District's managed investment portfolio.
- Loss on Disposal of Capital Assets declined by \$3,520,423 from the prior year. The District completed the re-lining of the Fair Oaks 40" pipeline in the prior year. This project re-lined just over 2 miles (11,000 feet) of the pipeline with mortar, extending the life of the pipe by approximately 40 years. Because the project replaced portions of the pipeline that were not yet fully depreciated, the District wrote off \$3.5 million of assets as a loss on disposal. No such large disposal occurred in the current year.
- Revenue from Contributed Assets increased by \$503,871 from the prior year. When the District determines existing District facilities are inadequate to serve a development project, or a new single service connection, the new service or services are not allowed to connect into the system until the applicant makes arrangements with the District for a main line extension or for water facilities improvements in accordance with Ordinance 130000. Usually this results in the developer or applicant constructing the new facilities and donating them to the District. In the prior year there was only one development who donated assets. In the current year there were four development projects and one lot split, leading to the increase in the revenue from Contributed Assets.
- Capital Charges and Other Capital Revenue increased by \$807,759 over the prior year. This increase is driven by an increase in Capital Facility Fees collected in both the wholesale and retail divisions. While all new development pays these fees, the timing is dependent upon when the developers choose to move forward with their projects. The real estate market prompted many

developers to move forward with their projects in the current fiscal year, resulting in the increase in these revenues over the prior year.

- Following on the heels of a July 2020 rating upgrade, Fitch Ratings affirmed the Districts AA+ bond rating on July 8, 2021, citing the District's "very strong financial profile in the context of very strong revenue defensibility and very strong operating risk profiles".

OVERVIEW OF THE FINANCIAL STATEMENTS

The four sections of the District's financial statements are: 1) introductory section, 2) financial section, 3) supplemental information section, and 4) statistical section.

The Introductory Section includes the letter of transmittal, list of Board of Directors and Staff, and organization chart.

The Financial Section includes the auditor's report, management's discussion and analysis and basic financial statements. The District's basic financial statements are comprised of the Statement of Net Position, Statement of Revenues, Expenses and Changes in Net Position, and Statement of Cash Flows. The Statement of Net Position presents information on all assets, deferred outflows of resources, liabilities, and deferred inflows of resources with the difference between these items reported as net position. When evaluated over a period of time, increases or decreases in net position may serve as an indicator of whether the financial position of the District is improving or deteriorating. The Statement of Revenues, Expenses and Changes in Net Position reflects the revenues and expenses for the fiscal year ended. The Statement of Cash Flows shows the sources and uses of cash in the operating, non-capital, capital and related financing, and investing activities. The notes provide in-depth information that is vital to gaining a full understanding of the data provided in the financial statements. The notes to the financial statements begin on page 17.

The Required Supplementary Information Section provides information on the funding progress of the District's pension and postemployment benefits plans.

The Supplemental Information Section provides additional information on administrative and general expenses and budget versus actual comparisons.

The Statistical Section provides additional information not contained in the financial section on District activities.

FINANCIAL ANALYSIS OF THE DISTRICT

Unlike a private company, as a government agency, the District is not in the business to make a profit. The District has two major financial goals, which are:

1. Recovering the cost of providing services to its constituents and other customers, and
2. Securing the financial resources needed to maintain and improve the capital facilities used in providing those services.

The financial statements assist a reader in determining whether the District is meeting these goals. In general, net position provides a realistic indicator of a government's financial position. For the fiscal year ending June 30, 2021, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by \$81,790,139. In the prior year, assets exceeded liabilities by \$75,357,039.

A summary of the Statement of Net Position follows:

Statement of Net Position			
	2021	2020	Change
Assets			
Current Assets	\$ 36,519,994	\$ 32,778,270	\$ 3,741,724
Capital Assets, Net	86,733,722	83,983,889	2,749,833
Other Noncurrent Assets	146,176	302,454	(156,278)
Total Assets	<u>123,399,892</u>	<u>117,064,613</u>	<u>6,335,279</u>
Deferred Outflows of Resources			
Deferred Charge on Refunding	1,580,165	1,684,134	(103,969)
Deferred Pensions Related Outflows	2,481,330	3,214,842	(733,512)
Deferred Other Post Employment			
Benefits Related Outflows	<u>744,524</u>	<u>638,519</u>	<u>106,005</u>
Total Deferred Outflows of Resources	<u>4,806,019</u>	<u>5,537,495</u>	<u>(731,476)</u>
Liabilities			
Current Liabilities	4,313,855	3,858,284	455,571
Noncurrent Liabilities	<u>40,114,295</u>	<u>40,687,352</u>	<u>(573,057)</u>
Total Liabilities	<u>44,428,150</u>	<u>44,545,636</u>	<u>(117,486)</u>
Deferred Inflows of Resources			
Deferred Pension Related Inflows	1,421,893	2,037,117	(615,224)
Deferred Other Post Employment			
Benefits Related Inflows	<u>565,729</u>	<u>662,316</u>	<u>(96,587)</u>
Total Deferred Inflows of Resources	<u>1,987,622</u>	<u>2,699,433</u>	<u>(711,811)</u>
Net Position			
Net Investment in Capital Assets	53,859,693	49,887,084	3,972,609
Unrestricted	<u>27,930,446</u>	<u>25,469,955</u>	<u>2,460,491</u>
Total Net Position	<u>\$ 81,790,139</u>	<u>\$ 75,357,039</u>	<u>\$ 6,433,100</u>

As shown in the table above, total assets increased \$6.34 million or 5.4% compared to the prior fiscal year. This change was due to a \$3.74 million increase in current assets from additional investments (\$2.95 million), wholesale receivables (\$360,750) and retail billing receivables (\$310,405). Capital Assets also increased by \$2.75 million primarily due to \$4.70 million capital projects in progress (\$2.07 million for Water Treatment Plant Filter Basins Rehabilitation and \$2.30 million for the Hinkle Reservoir Re-lining) plus \$968,668 in small new assets, which was offset by \$3.92 million in depreciation.

Deferred Outflows of Resources decreased by 13.2% or \$731,476. Most of the decrease is attributable to pension related deferred outflows, predominately due to difference between the District's actual contributions and the District's proportionate share of the pooled plans contributions between the prior and current year.

Total liabilities decreased by \$117,486 (less than 1%) from the prior year. The decrease is due to an increase in current liabilities with a larger decrease in non-current liabilities. Current liabilities were \$455,571 larger

than the previous year primarily due to a \$155,699 increase in retentions payable related to construction projects not completed at the end of the fiscal year (e.g., Filter Basin Rehabilitation), an increase of \$115,237 for construction related deposits payable, and an increase of \$165,205 in accounts payable which is also related to the Filter Basin Rehabilitation project. Non-current liabilities were \$573,057 lower than the prior year, due to a \$1.37 million decrease in the bond debt, which was offset by an increase of \$865,772 in pension liability.

Deferred Inflows of Resources also decreased by \$711,811 or \$26.4%. Most of the decrease is due to pension related inflows, due to a \$1,066,770 decrease in the District's proportion of the pooled plan offset by a \$525,538 increase in the difference between the District's contributions and the proportionate share of contributions in the pooled plan.

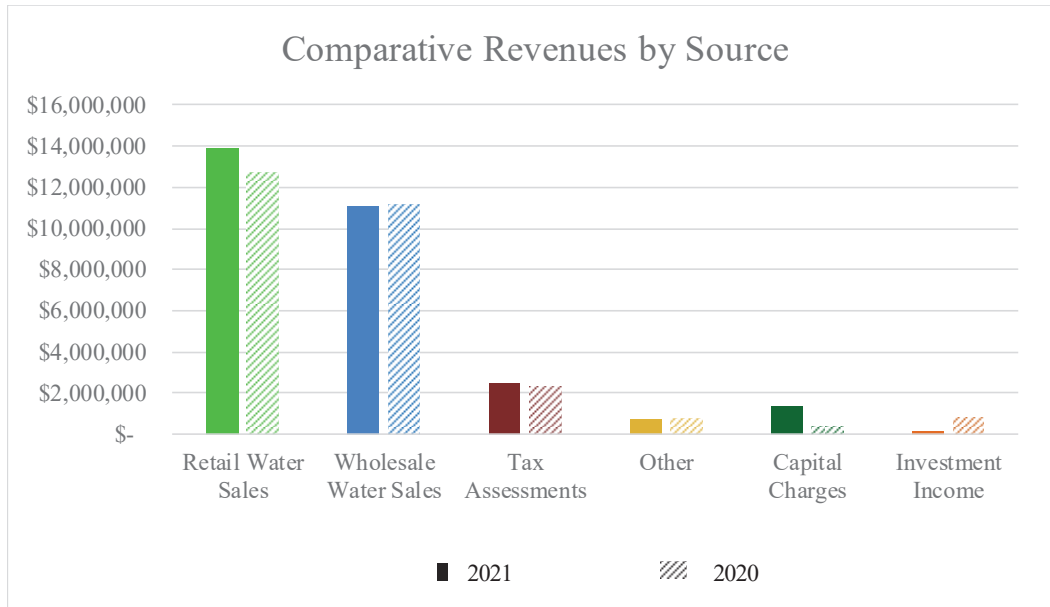
The District realized an overall increase in net position of \$6.43 million for the year ended June 30, 2021. The components of net position as of June 30, 2021 are:

- Net Investment in Capital Assets: is the largest portion of the District's net position, 65.9%, and reflects its net investment in capital assets (e.g., land, buildings, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. In the prior year, net investment in capital assets represented 66.2% of net position. The District utilizes capital assets to serve its customers; therefore, these assets are not available for future spending. While the District's investment in capital assets is reported net of related debt, be aware that the funds needed to repay this debt must be contributed from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.
- Unrestricted Net Position represents resources available to the District to utilize in the future for various needs. The Board of Directors has designated the unrestricted net position for various specific purposes. An explanation of these reserve funds can be found in Note H to the financial statements. Unrestricted Net Position increased by \$2.46 million due to revenues exceeding expenses.

Condensed Statement of Revenues, Expenses and Changes in Net Position

	2021	2020	Change
Revenues			
Wholesale Water Sales	\$11,077,962	\$11,157,014	\$ (79,052)
Retail Water Sales	13,902,296	12,716,838	1,185,458
Tax Assessments	2,431,477	2,328,700	102,777
Investment Income	143,967	811,433	(667,466)
Other Operating Revenue	534,464	548,179	(13,715)
Other Non Operating Revenue	213,839	202,148	11,691
Total Revenues	<u>28,304,005</u>	<u>27,764,312</u>	<u>539,693</u>
Expenses			
Operations	8,869,549	8,873,393	(3,844)
Source of Supply	4,186,231	4,158,215	28,016
Administration and General	3,111,632	2,934,726	176,906
Depreciation	3,915,737	3,845,702	70,035
Interest Expense	1,307,036	1,352,612	(45,576)
Retirement (OPEB) & Pension Benefits	2,313,614	2,244,459	69,155
Other Non-Operating Expenses	159,282	63,499	95,783
Loss on Disposal of Capital Assets	-	3,520,423	(3,520,423)
Total Expenses	<u>23,863,081</u>	<u>26,993,029</u>	<u>(3,129,948)</u>
Change in Net Position Before Capital Contributions	<u>4,440,924</u>	<u>771,283</u>	<u>3,669,641</u>
Capital Contributions			
Contributed Assets	571,871	68,000	503,871
Capital Charges and Other Capital Revenue	1,420,305	612,845	807,460
Total Capital Contributions	<u>1,992,176</u>	<u>680,845</u>	<u>1,311,331</u>
Change in Net Position	6,433,100	1,452,128	4,980,972
Net Position, Beginning of Year	<u>75,357,039</u>	<u>73,904,911</u>	<u>1,452,128</u>
Net Position, End of Year	<u>\$81,790,139</u>	<u>\$75,357,039</u>	<u>\$ 6,433,100</u>

As shown in the table above, the District's net position increased by \$6.43 million for the period ended June 30, 2021. Revenues were relatively stable, increasing 1.9%, which was largely due to an increase from retail water sales. Expenses decreased 11.6% or \$3.13 million mainly because of the \$3.49 million disposal/replacement of the assets related to Fair Oaks 40" Pipeline Relining project that were disposed of before being fully depreciated in the prior year. Revenues exceeded expenses resulting in the increase in net position. Capital Contributions increased by \$1.31 million primarily due to an increase of \$804,460 in capital facility fees collected for new construction and an increase of \$503,871 in conveyed infrastructure for new subdivisions. Year over year changes are more fully described and depicted below.



Water Sales:

Combined water sales (wholesale and retail) represent 88.3% of District revenues (excluding Capital Contributions). Combined water sales increased \$1.11 million from the prior year.

- Revenues from Wholesale Water Sales decreased by \$79,052, a negligible change from the prior year.
- Wholesale Customers: Revenue from water sold to the wholesale customers increased by \$111,448 over the prior year. Several factors converged to produce this result:
 - The District treated and delivered a total of 38,005 acre-feet of water to its wholesale customers in fiscal year ended June 30, 2021, as compared to 36,292 acre feet the year prior. The additional 1,713 acre feet sold resulted in additional revenues of \$134,564.
 - On January 1, 2020 the fixed quarterly service charge was decreased by 4.15% from the prior calendar year passing along savings realized from the refinancing of the 2009 Certificates of Participation. On January 1, 2021 the fixed quarterly service charge was increased by 5%. The two changes to the fixed quarterly service charge resulted in revenues that were \$23,116 less than the prior fiscal year.
- Wholesale Non-Service Area Sales and Revenue: The District had agreements in place with three entities outside of the wholesale service area during the fiscal year ending June 30, 2021, as follows:
 - Carmichael Water District: 81.72 acre feet delivered generating revenues of \$8,172
 - City of Roseville: two different take or pay contracts resulting in payments of \$93,188.
 - Sacramento Suburban Water District (SSWD): SSWD relies primarily on groundwater to serve its customers but occasionally purchases raw water from the Placer County Water Agency (PCWA). When they do so, they pay the District to treat the raw water on their behalf. SSWD is only able to purchase raw water from PCWA when the estimated March-November unimpaired inflow to Folsom Reservoir is 1.6 million acre-feet or more, creating uncertainty in their surface water supply availability. During the fiscal year the District and SSWD negotiated

two separate, concurrent agreements wherein the District sold SSWD treated water, as opposed to simply treating SSWD’s water purchased from others. A total of 4,768 acre feet of water was sold to SSWD under these agreements, yielding revenues of \$1,316,005, \$198,718 less than revenues received from SSWD in the prior year, when the District treated 7,812 acre feet of water for SSWD. But for these new agreements there would have been little to no revenues from SSWD this fiscal year.

- Revenues from Retail Water Sales increased by \$1.19 million from the prior year, an increase of 9.3%. The increase is attributable to an effective rate increase of 8% on January 1, 2020 and 6% on January 1, 2021, as well as a 7% increase in consumption.

Tax Assessments:

Revenues from Property Taxes increased by \$102,777 or 4.4%, a result of increasing assessed values within both Sacramento and Placer counties.

Other Revenues:

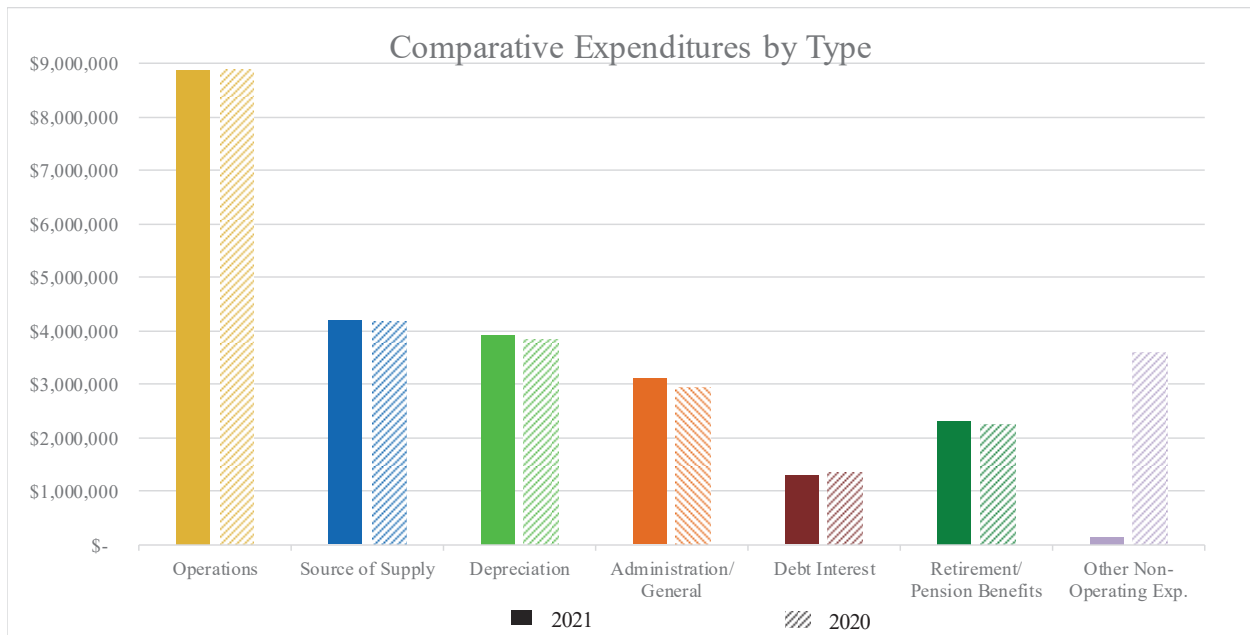
Revenue from other operating and non-operating activities remained flat.

Capital Charges:

Revenues from Capital Charges increased 255% or \$970,854 primarily due to an increase in capital facility fees paid for new construction.

Investment Income:

Although funds invested in the market increased \$2.95 million, there was significant decrease to Investment Income. Interest earnings decreased 82.3% or \$667,466 due to market fluctuations.



- As demonstrated in the graph above, Operations remains the largest category with a total of 37% of expenses. Operation expenses were stable relative to the prior year, with a decrease of just \$3,844, or 0.04%.

- Source of Supply, the second largest expense category, was also stable relative to the prior year, increasing less than 1%.
- Administration/General expenses increased slightly \$176,906 or 6%. In part this is due to one-time expense incurred for the transition from “at-large” elections to divisions-based elections.
- Depreciation, Debt Interest and Retirement/Pension Benefits also remained relatively unchanged from the prior year with an overall 1.26% increase.
- Other Non-Operating Expenses (including loss on disposal of assets) decreased by \$3.42 million or 95.6% primarily due to the one-time recognition in the prior year of a loss on disposal of capital assets of \$3.52 due to the replacement of capital assets related to the Fair Oaks re-lining project that were not fully depreciated.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets

The District’s investment in capital assets as of June 30, 2021, net of accumulated depreciation, is \$86,733,722. This investment includes land, buildings, water treatment plant, distribution system, construction in progress, vehicles, equipment, office equipment and furniture. At June 30, 2020, this amount was \$83,938,889.

The increase of \$2,749,833 from the prior fiscal year, is largely due to an increase to construction in progress. At June 30, 2021, the District had \$1,460,625 in construction and other significant commitments (Note G). At June 30, 2020, the District had \$3,681,926 in commitments outstanding.

Additional information on capital assets can be located in Note C.

Changes in capital asset amounts for Fiscal Year 2021 were as follows:

Capital assets	2020 Balance	Transfers	Additions	Disposal	2021 Balance
Non-depreciable assets	\$ 5,120,342	\$ (682,175)	\$ 5,385,025	\$ -	\$ 9,823,192
Depreciable assets	148,056,309	682,175	1,280,545	(994,051)	149,024,978
Accumulated depreciation	(69,192,762)	-	(3,915,737)	994,051	(72,114,448)
Total capital assets, net	<u>\$ 83,983,889</u>	<u>\$ -</u>	<u>\$ 2,749,833</u>	<u>\$ -</u>	<u>\$ 86,733,722</u>

Changes in capital asset amounts for Fiscal Year 2020 were as follows:

Capital assets	2019 Balance	Transfers	Additions	Disposal	2020 Balance
Non-depreciable assets	\$ 3,968,544	\$ (3,155,650)	\$ 4,307,448	\$ -	\$ 5,120,342
Depreciable assets	148,851,029	3,155,650	853,849	(4,804,219)	148,056,309
Accumulated depreciation	(66,625,614)	-	(3,845,702)	1,278,554	(69,192,762)
Total capital assets, net	<u>\$ 86,193,959</u>	<u>\$ -</u>	<u>\$ 1,315,595</u>	<u>\$ (3,525,665)</u>	<u>\$ 83,983,889</u>

Debt Administration

As of June 30, 2021, the District had two different debt issues outstanding in an aggregate amount of \$32,030,000. Of this amount, \$1,185,000 represents the current portion due in Fiscal Year 2021. For more information on Long-Term Liabilities, refer to Note E.

	2021	2020	2019	2018	2017
2017 Revenue Refunding Bonds	\$ 23,425,000	\$ 24,030,000	\$ 24,615,000	\$ 25,180,000	\$ 26,125,000
2012 Revenue Refunding Bonds	8,605,000	9,135,000	9,635,000	10,120,000	10,585,000
Total	\$ 32,030,000	\$ 33,165,000	\$ 34,250,000	\$ 35,300,000	\$ 36,710,000

The 2017 Revenue Refunding Bonds advance refunded the 2009 Certificates of Participation and were issued with ratings of “AA” from Standard & Poor’s Rating Group. The 2012 refunding Certificates of Participation (COP) were issued with ratings of “AA” from Standard & Poor’s Ratings Group and are currently rated “AA+” from Fitch Ratings, Inc.

BUDGET AND RATES

The District adopts annual non-appropriated budgets for planning and control purposes. The budgets are adopted on a modified cash basis. Budgetary controls are set at the department level. The General Manager has the authority to reallocate budgeted funds between accounts within a fund or project.

The District’s budget contains four funds: one operating budget each for wholesale and retail, and one capital budget each. On July 28, 2021 the Board approved the Fiscal Year 2021-2022 operating and capital budget in a total amount of \$33,040,400.

The District completed comprehensive five-year Financial Plan and Rate Studies for both wholesale and retail during fiscal year 2016-2017. On January 11, 2017 (wholesale) and April 12, 2017 (retail) the Board adopted a five-year wholesale and retail rate schedule that implemented rate increases as follows:

Calendar Year	Wholesale	Retail
2017	16% rate increase	8% rate increase (eff. 5/1/2017)
2018	9% rate increase	9% rate increase
2019	9% rate increase	8% rate increase
2020	9% rate increase	8% rate increase
2021	5% rate increase	6% rate increase

For both wholesale and retail, all rate increases are applied to the fixed portion of the rate, the variable (volumetric) rate does not change over the five-year period. This will result in a stabilization of revenues and a better matching of fixed costs to fixed revenues.

CONDITIONS AFFECTING CURRENT FINANCIAL POSITION

California Governor Gavin Newsom declared a state of emergency in California due to the COVID-19 pandemic on March 4, 2020. On April 2, 2020 he issued executive order N-42-20 preventing Water District’s from discontinuing water service through September 30, 2021, later extending the moratorium through December 31, 2021. The District’s delinquent water accounts have not experienced a material increase and continues to be under \$100,000. The District received funding through the California Water and Wastewater Arrearage Payment Program eliminating customer debt accrued between March 4, 2020 through June 15, 2021. However, as COVID cases continue to surge, additional customer debt has been

accruing after the June 2021 timeframe. It is anticipated that once the moratorium on water service disconnections is lifted, customers will begin paying their bills to prevent water service disconnection.

The District completed a 10-year Finance Plan for its retail division in calendar year 2021. Workshops are currently being held to discuss the proposed rate increases with the community. The public hearing, required by Proposition 218 will be held on January 12, 2022. The rates are proposed to increase 8% per year, for the next three years. In year one, effective February 1, 2022 the entire rate increase would be applied to the daily base rate, yielding an effective 8% rate increase. In years two and three, both the water usage and daily base rates would increase by 8%. This will result in 70% of retail water rates coming from the fixed portion of the rate and 30% from the volumetric portion, creating better alignment with the District's fixed versus variable expenses. This improved alignment will provide increased revenue stability through variations in water supply and demand.

The District is currently working to update the Wholesale Master Plan. The update will result in a 10-year Capital Improvement Plan. Once complete the District will create a 10-year Financial Plan for the wholesale division and recommend a multi-rate structure. Wholesale rates will remain constant until the new rate structure is approved.

The District is currently working to refund the 2012 Revenue Refunding Bonds. The refunding is anticipated to save over \$1 million in debt services costs over the next 10 years.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the District's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Director of Finance, San Juan Water District, 9935 Auburn-Folsom Road, Granite Bay, CA 95746.

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BASIC FINANCIAL STATEMENTS

SAN JUAN WATER DISTRICT
STATEMENT OF NET POSITION

June 30, 2021

ASSETS	
CURRENT ASSETS	
Cash and investments	\$ 31,794,800
Receivables:	
Accounts	4,197,502
Taxes	96,406
Accrued interest receivable	15,439
Prepaid expenses	216,122
Inventories	199,725
TOTAL CURRENT ASSETS	36,519,994
NONCURRENT ASSETS	
Capital assets, not being depreciated	9,823,192
Capital assets, net of accumulated depreciation	76,910,530
TOTAL CAPITAL ASSETS	86,733,722
Investment in electrical power	146,176
TOTAL NONCURRENT ASSETS	86,879,898
TOTAL ASSETS	123,399,892
DEFERRED OUTFLOWS OF RESOURCES	
Deferred amounts on refunding	1,580,165
Deferred pension related outflows	2,481,330
Deferred other postemployment benefits related outflows	744,524
TOTAL DEFERRED OUTFLOWS OF RESOURCES	4,806,019
LIABILITIES	
CURRENT LIABILITIES	
Accounts payable	1,453,714
Accrued liabilities	380,898
Accrued interest	568,849
Unearned revenues	98,783
Deposits payable	181,111
Due within one year:	
Accrued compensated absences	445,500
Bonds, notes and capital leases	1,185,000
TOTAL CURRENT LIABILITIES	4,313,855
NONCURRENT LIABILITIES	
Accrued compensated absences	536,977
Bonds, notes and capital leases	33,269,194
Net other postemployment benefit liability	2,985,927
Net pension liability	3,322,197
TOTAL NONCURRENT LIABILITIES	40,114,295
TOTAL LIABILITIES	44,428,150
DEFERRED INFLOWS OF RESOURCES	
Deferred pension related inflows	1,421,893
Deferred other postemployment benefits related inflows	565,729
TOTAL DEFERRED INFLOWS OF RESOURCES	1,987,622
NET POSITION	
Net investment in capital assets	53,859,693
Unrestricted	27,930,446
TOTAL NET POSITION	\$ 81,790,139

The notes to the financial statements are an integral part of this statement.

SAN JUAN WATER DISTRICT
STATEMENT OF REVENUES, EXPENSES
AND CHANGES IN NET POSITION

For the year ended June 30, 2021

OPERATING REVENUES		
Water sales - wholesale	\$	11,077,962
Water sales - retail		13,902,296
Other revenue		<u>534,464</u>
	TOTAL OPERATING REVENUES	<u>25,514,722</u>
OPERATING EXPENSES		
Source of supply		
Water charged to retail service area		3,306,938
Placer County Water Agency		353,052
Wheeling		327,872
Bureau pumping		96,506
Other public agencies		101,863
Administration and general		3,111,632
Water treatment		2,742,205
Transmission and distribution		4,049,269
Customer service		690,755
Engineering		896,033
Water efficiency		491,287
Depreciation		3,915,737
Retirement benefits (OPEB)		307,064
Pension expense		<u>2,006,550</u>
	TOTAL OPERATING EXPENSES	<u>22,396,763</u>
	OPERATING INCOME	3,117,959
NON-OPERATING REVENUES (EXPENSES)		
Tax assessments		2,431,477
Investment income		143,967
Other revenue		213,839
Interest expense		(1,307,036)
Other expenses		<u>(159,282)</u>
	TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>1,322,965</u>
	INCOME BEFORE CAPITAL CONTRIBUTIONS	<u>4,440,924</u>
CAPITAL CONTRIBUTIONS		
Contributed assets		571,871
Capital charges and other capital revenue		<u>1,420,305</u>
	TOTAL CAPITAL CONTRIBUTIONS	<u>1,992,176</u>
	CHANGE IN NET POSITION	6,433,100
NET POSITION		
Net position at beginning of year		<u>75,357,039</u>
	NET POSITION AT END OF YEAR	<u><u>\$ 81,790,139</u></u>

The notes to the financial statements are an integral part of this statement.

SAN JUAN WATER DISTRICT

STATEMENT OF CASH FLOWS

For the year ended June 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 25,174,583
Cash paid to suppliers for goods and services	(9,772,049)
Cash paid to employees for services	(7,831,495)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>7,571,039</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Tax assessments received	<u>2,427,495</u>
NET CASH PROVIDED BY NONCAPITAL FINANCING ACTIVITIES	2,427,495
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Capital charges received	1,420,305
Acquisition and construction of capital assets	(6,093,699)
Proceeds from the sale of capital assets	8,446
Principal paid on capital debt	(1,135,000)
Interest paid on capital debt	(1,415,864)
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(7,215,812)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment income	<u>187,722</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>187,722</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	2,970,444
Cash and cash equivalents at beginning of year	<u>28,824,356</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 31,794,800</u>

(Continued)

SAN JUAN WATER DISTRICT

STATEMENT OF CASH FLOWS (Continued)

For the year ended June 30, 2021

RECONCILIATION OF OPERATING INCOME TO NET CASH
PROVIDED (USED) BY OPERATING ACTIVITIES:

Operating income	\$ 3,117,959
Nonoperating income received	205,393
Nonoperating expenses paid	(3,004)
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation	3,915,737
(Increase) decrease in accounts receivable	(660,804)
(Increase) decrease in prepaid expenses	(74,647)
(Increase) decrease in inventories	(75,602)
(Increase) decrease in deferred pension related outflows	733,512
(Increase) decrease in deferred other postemployment benefits related outflows	(106,005)
Increase (decrease) in accounts payable	238,303
Increase (decrease) in accrued liabilities	48,754
Increase (decrease) in unearned revenues	35
Increase (decrease) in deposits payable	115,237
Increase (decrease) in compensated absences	103,645
Increase (decrease) in deferred pension related inflows	(615,224)
Increase (decrease) in deferred other postemployment benefits related inflows	(96,587)
Increase (decrease) in other postemployment benefits liability	(141,435)
Increase (decrease) in net pension liability	<u>865,772</u>
NET CASH USED BY OPERATING ACTIVITIES	<u>\$ 7,571,039</u>

NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:

Gain/(loss) on investment in joint venture	\$ 156,278
Amortization of bond premiums	(191,745)
Amortization of deferred amount on refunding	103,969
Contributed assets	(571,871)
Gain on disposal of capital assets	8,446

The notes to the financial statements are an integral part of this statement.

SAN JUAN WATER DISTRICT
NOTES TO THE FINANCIAL STATEMENTS

June 30, 2021

TABLE OF CONTENTS – FOOTNOTES

Note A	– Reporting Entity and Summary of Significant Accounting Policies	19
Note B	– Cash and Investments	23
Note C	– Capital Assets	28
Note D	– Investment in Electrical Power	29
Note E	– Long-Term Liabilities	30
Note F	– Net Investment in Capital Assets	32
Note G	– Construction and Other Significant Commitments	32
Note H	– Net Position	32
Note I	– Pension Plans	33
Note J	– Other Post Employment Benefits (OPEB)	37
Note K	– Risk Management	41
Note L	– Commitment	41
Note M	– Contingency	42

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE A – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The basic financial statements of the San Juan Water District (the District) have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The more significant of the District's accounting policies are described below.

Reporting Entity: The District was incorporated March 4, 1954 as a community service district under community service district law of the State of California (Section 60000 et. seq., Title 5, Division 3 of the California Government Code). The District is governed by a five member Board of Directors elected by the voters within the District for staggered, four year terms, every two years. The District provides water to retail customers in Sacramento and Placer Counties and sells water on a wholesale basis to other agencies. The accompanying basic financial statements present the District and its component unit. The component unit discussed below is included in the District's reporting entity because of the significance of its operational and financial relationship with the District.

The District has created the San Juan Suburban Water District Financing Corporation (the Corporation) to provide assistance to the District in the issuance of debt. Although legally separate from the District, the Corporation is reported as if it were part of the primary government because it shares a common Board of Directors with the District and its sole purpose is to provide financing to the District under the debt issuance documents of the District. Debt issued by the Corporation is reflected as debt of the District in these financial statements. The Corporation has no other transactions and does not issue separate financial statements.

Basis of Presentation: The District's resources are allocated to and accounted for in these basic financial statements as an enterprise fund type of the proprietary fund group. The enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges, or where the governing body has decided that period of determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other policies. Net position for the enterprise fund represents the amount available for future operations.

Basis of Accounting: The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. The enterprise fund type is accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows, liabilities, and deferred inflows associated with the operation of the fund are included on the balance sheet. Net position is segregated into amounts recorded as net investment in capital assets, amounts restricted and amounts unrestricted. Enterprise fund type operating statements present increases (i.e., revenues) and decreases (i.e., expenses) in net total position.

In the Statement of Net Position and Statement of Revenues, Expenses and Changes in Net Position, business-like activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or the economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

Those revenues susceptible to accrual include taxes, intergovernmental revenues, interest and charges for services. Earned and unbilled water services are accrued as revenue.

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE A – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

Grant revenues are recognized in the fiscal year in which all eligibility requirements are met. Under the terms of grant agreements, the District may fund certain programs with a combination of cost-reimbursement grants and general revenues. Thus, both restricted and unrestricted net position are available to finance program expenses. The District's policy is to first apply restricted grant resources to such programs, followed by general revenues, if necessary.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal operations. The principal operating revenues of the District are charges to customers for sales and services. Operating expenses for enterprise funds include source of supply, the cost of sales and services, administrative expenses, and depreciation of capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses. When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed.

Cash and Investments: For the purposes of the Statement of Cash Flows, the District's cash and cash equivalents include restricted and unrestricted cash on hand or on deposit, and demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. Cash and equivalents include demand deposits, money market funds and California Local Agency Investment Funds (LAIF).

Inventories and Prepaid Items: Inventories are stated at cost, on a weighted average method. Inventories consist of materials and supplies.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in the financial statements.

Capital Assets: Capital assets are recorded at historical cost if purchased or constructed. Donated assets and capital assets received in a service concession arrangement are valued at estimated acquisition value on the date received. Depreciation is calculated using the straight line method over the following useful lives:

Buildings and structures	10-50 years
Improvements other than buildings	7-35 years
Machinery and equipment (including furniture)	5-50 years
Plant and pipelines	10-80 years
Pump stations/pressure control stations	12-40 years
Reservoirs and improvements	25-50 years
Vehicles	10 years
Software	10 years
Intangible assets	Varies based on asset

The cost of maintenance and repairs that do not add to the value of the asset or materially extend asset lives are charged to operations when incurred. It is the District's policy to capitalize all capital assets with a cost of \$5,000 or more. Costs of assets sold or retired (and the related amounts of accumulated depreciation) are eliminated from the balance sheet in the year of sale or retirement, and the resulting gain or loss is recognized in operations.

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE A – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

Water lines constructed by private developers and then dedicated to the District are recorded as capital contributions when they pass inspection by the District. The estimated value of the lines are capitalized as pipelines, reservoirs, pumping stations and buildings. The District is responsible for future maintenance once it accepts the water lines.

Deferred Outflows and Inflows of Resources: In addition to assets, the statement of net position reports a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period and so will not be recognized as an outflow of resources (expense/expenditure) until the earnings process is complete. Deferred amounts on refunding result from the difference in carrying amount of the refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt. Deferred outflows of resources are also reported related to the District's pension and OPEB plans as described in Notes I and J.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until the earnings process is complete. Deferred amounts on refunding may be reported as deferred inflows of resources. Deferred inflows of resources are reported related to the District's pension and OPEB plans as described in Notes I and J.

Compensated Absences: It is the District's policy to permit employees to accumulate earned but unused vacation and sick leave benefits (up to a maximum). These benefits will be paid to employees upon separation from service from the District in accordance with the vesting policy. The cost of vacation and sick pay is accrued in the period earned with an offsetting liability in compensated absences. The current portion is calculated as the amount that is estimated to be used during the next year and the remaining portion is included in the long-term liabilities.

Long-Term Liabilities: Long-term liabilities and other long-term obligations are reported on the Statement of Net Position. Initial issue bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. The difference between the reacquisition price of refunding bonds and the net carrying amount of refunded debt (deferred amount on refunding) is amortized over the shorter of the lives of the refunding debt or remaining life of the refunded debt. Amortization of bond premiums or discounts and deferred amounts on refunding is included in interest expense.

Property Taxes: The District receives property taxes from both Sacramento and Placer Counties. Property taxes receivable are recorded in the fiscal year for which the tax is levied based on the assessed value as of March 1 of the preceding fiscal year. They become a lien on the first day of the year they are levied. Secured property tax is levied on January 1 and due in two installments, on November 1 and February 1. They become delinquent on December 10 and April 10, respectively. At that time, delinquent accounts are assessed a penalty of 10%. Accounts that remain unpaid on June 30 are charged an additional 12 percent per month. Unsecured property tax is levied on July 1 and due on July 31, and becomes delinquent on August 31. The penalty percentage rates are the same as secured property tax.

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE A – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

The District elected to receive the property taxes from the Counties under the Teeter Bill. Under this program the District receives 100% of the levied property taxes in periodic payments with the Counties assuming responsibility for delinquencies.

Water Charge to the Retail Service Area: For accounting purposes a charge is made to the retail service area for water used at a wholesale rate. This amount is recorded as income to the wholesale unit and as expense to the retail area.

Net Position: The net position amount is the difference between assets/deferred outflows and liabilities/deferred inflows. Net investment in capital assets are capital assets, less accumulated depreciation and any outstanding debt related to the acquisition, construction or improvement of those assets, as well as any deferred amounts on debt refunding. Net position is reported as restricted when there are legal limitations imposed on their use by the District or external restrictions by other governments, creditors or grantors.

Management Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the reporting date and revenues and expenses during the reporting period. Actual results could differ from those estimates.

Postemployment Benefits Other Than Pensions (OPEB): For purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB, and OPEB expense, information about the fiduciary net position of the OPEB plan and additions to/deductions from the OPEB plan's fiduciary net position have been determined on the same basis. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Pensions: For purposes of measuring the net pension liability and deferred outflows/inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the District's California Public Employee's Retirement System (CalPERS) plans (Plans) and additions to/deductions from the Plans' fiduciary net position have been determined on the same basis as they are reported by CalPERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

New Pronouncements: In June 2017, the GASB issued Statement No. 87, *Leases*. This Statement increases the usefulness of government's financial statements by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases and recognized as inflows of resources or outflows of resources based on the payment provisions of the contract. Under this Statement, a lessee is required to recognize a lease liability and an intangible right-to-use lease asset, and a lessor is required to recognize a lease receivable and a deferred inflow of resources. A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. Any contract that meets this definition should be accounted for under the leases guidance, unless specifically excluded in this Statement. The requirements of this Statement are effective for reporting periods beginning after June 15, 2021.

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE A – REPORTING ENTITY AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)

In June 2018, the GASB issued Statement No. 89, *Accounting for Interest Cost Incurred Before the End of a Construction Period*. This Statement enhances disclosures about capital assets and the cost of borrowing for a reporting period and simplifies the accounting for interest cost incurred before the end of a construction period. Interest cost incurred before the end of a construction period will be recognized as an expense in the period the interest cost is incurred. As a result, interest cost incurred before the end of a construction period will not be included in the historical cost of a capital asset. The requirements of this Statement are effective for the reporting periods beginning after December 15, 2020.

In January 2020, the GASB issued Statement No. 92, *Omnibus 2020*. This Statement addresses a number of practice issues identified during the implementation of certain GASB Statements, including 1) the applicability of Statement No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*, as amended, and No. 74, *Financial Reporting for Post-employment Benefit Plans Other Than Pension Plans*, as amended, to reporting assets accumulated for postemployment benefits; 2) the applicability of certain requirements of Statement No. 84, *Fiduciary Activities*, to postemployment benefit arrangements; 3) measurement of liabilities (and assets, if any) related to asset retirement obligations (AROs) in a government acquisition; 4) reporting by public entity and reference to nonrecurring fair value measurements of assets or liabilities in authoritative literature. This Statement is applicable for item 4 above upon its issuance and is effective for the other items above for reporting periods beginning after June 15, 2021.

The District is currently analyzing the impact of the required implementation of these new statements.

NOTE B – CASH AND INVESTMENTS

Cash and investments were comprised of the following at June 30, 2021:

Cash on hand	\$ 300
Deposits with financial institutions	3,013,139
Total cash	<u>3,013,439</u>
Local Agency Investment Fund (LAIF)	18,910,451
U.S. Treasury bond / note obligations	3,170,314
U.S. Federal Agency securities	3,088,246
Medium-term corporate notes	1,136,745
Negotiable certificates of deposit	528,363
Asset-backed Security/collateralized mortgage obligations	514,642
Federal Agency collateralized mortgage obligations	490,492
Municipal Bond / Note	389,917
Commercial Paper	249,878
Supra-National agency bond / note	164,919
Money market mutual funds	137,394
Total investments	<u>28,781,361</u>
Total cash and investments	<u>\$ 31,794,800</u>

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE B – CASH AND INVESTMENTS (Continued)

The table below identifies the investment types that are authorized by the District’s investment policy:

Authorized Investment Type	Maximum Maturity	Maximum Total of Portfolio	Maximum Investment in One Issuer
U.S. Treasury Obligations	5 years	None	None
U.S. Federal Agency Securities	5 years	None	None
U.S. Instrumentalities	5 years	30%	5%
Registered Warrants, Notes & Bonds of CA	5 years	None	5%
Registered Notes & Bonds of Other 49 States	5 years	None	5%
Local Agency Bonds, Notes & Warrants	5 years	None	5%
Banker's Acceptances	180 days	40%	5%
High Grade Commercial Paper	270 days	25%	10%
Negotiable Certificates of Deposit	5 years	30%	5%
Local Agency Investment Fund (LAIF)	N/A	None	None
Time Deposits	2 years	5%	5%
Medium-Term Corporate Notes	5 years	30%	5%
Money Market Mutual Funds	N/A	20%	10%
Mortgage Pass-Through Securities	5 years	20%	5%
Collateralized Mortgage Obligations	5 years	20%	5%
Mortgage-Backed or Other Pay-Through	5 years	20%	5%
Equipment Lease-Backed Certificates	5 years	20%	5%
Consumer Receivable Pass-Through Certificates	5 years	20%	5%
Consumer Receivable-Backed Bonds	5 years	20%	5%
Local Government Investment Pools (LGIP)	N/A	None	None

Investments Authorized by Debt Agreements: Investments held by the bond/COP fiscal agents (trustees) are governed by the provisions of the various debt indenture agreements rather than the general provisions of the District's investments policy or the California Government Code.

Interest Rate Risk: Interest rate risk is the risk that market rate changes could adversely affect the fair value of an investment. In general, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways the District manages its exposure to interest rate risk is by purchasing a combination of shorter and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE B – CASH AND INVESTMENTS (Continued)

Information about the sensitivity of the fair values of the District's investments (including investments held by the bond trustee) to market rate fluctuations is provided by the following table that shows the distribution of the District's investments by maturity as of June 30, 2021:

	Total	Remaining Investment Maturities		
		12 Months or Less	13 to 24 Months	25 to 60 Months
Local Agency Investment Fund (LAIF)	\$ 18,910,451	\$ 18,910,451		
U.S. Treasury bond / note obligations	3,170,314	719,341	413,605	2,037,368
U.S. Federal Agency securities	3,088,246		672,616	2,415,630
Medium-term corporate notes	1,136,745	273,341	308,357	555,047
Negotiable certificates of deposit	528,363	100,902	427,461	
Asset-backed security/collateralized mortgage obligations	514,642		146,820	367,822
Federal Agency collateralized	490,492	197,381	101,087	192,024
Municipal Bond / Note	389,917			389,917
Commercial Paper	249,878	249,878		
Supra-National agency bond / note	164,919	90,135		74,784
Money market mutual funds	137,394	137,394		
	<u>\$ 28,781,361</u>	<u>\$ 20,678,823</u>	<u>\$ 2,069,946</u>	<u>\$ 6,032,592</u>

Disclosures Relating to Credit Risk: Generally, credit risk is the risk that the issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. Presented below is the minimum rating as categorized by the nationally recognized statistical rating organization (NRSRO) required by (where applicable) the California Government Code, the District's investment policy, or debt agreements, and the actual credit ratings by Moody's as of year-end for each investment type.

Investment Type	Total as of June 30, 2021	Minimum Legal Rating	Minimum		
			Aaa	P1 to Aa3	Not Rated
Local Agency Investment Fund (LAIF)	\$ 18,910,451	N/A			\$ 18,910,451
U.S. Treasury bond/note obligations	3,170,314	N/A	\$ 3,170,314		
U.S. Federal Agency securities	3,088,246	N/A	3,088,246		
Medium-term corporate notes	1,136,745	A		\$ 1,136,745	
Negotiable certificates of deposit	528,363	N/A		528,363	
Asset-backed security/collateralized mortgage obligations	514,642	AA		514,642	
Federal Agency collateralized mortgage obligations	490,492	N/A	490,492		
Municipal Bond/Note	389,917	AA		389,917	
Commercial Paper	249,878	A-1		249,878	
Supra-National agency bond/note	164,919	A	164,919		
Money market mutual funds	137,394	AAA	137,394		
	<u>\$ 28,781,361</u>		<u>\$ 7,051,365</u>	<u>\$ 2,819,545</u>	<u>\$ 18,910,451</u>

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE B – CASH AND INVESTMENTS (Continued)

Custodial Credit Risk: Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in possession of an outside party. The custodial credit risk for investments is the risk that, in the event of the failure of the counter-party (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in the possession of another party. The California Government Code and the District's investment policy do not contain legal or policy requirements that would limit the exposure of custodial risk for deposits or investments, other than the following provision for deposits: The California Government Code requires that a financial institution secure deposits made by state and local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must be equal to at least 100% of the total amount deposited by public agencies. California law also allows financial institutions to secure Agency deposits by pledging first trust deed mortgage notes having a value of 150% of the secured public deposits.

At June 30, 2021, the carrying amount of the District's deposits were \$3,013,139 and the balances in financial institutions were \$3,021,430 and of this amount \$2,771,430 was not insured by federal depository insurance.

Investment in LAIF: The District is a voluntary participant in the Local Agency Investment Fund (LAIF) that is regulated by the California Government Code under the oversight of the Treasurer of the State of California. The fair value of the District's investments in this pool is classified as a cash equivalent in the accompanying financial statements.

LAIF is stated at fair value. The LAIF is a special fund of the California State Treasury through which local governments may pool investments. The total fair value amount invested by all public agencies in LAIF is \$193,321,015,759, managed by the State Treasurer. Of that amount, 2.31% is invested in structured notes and asset-backed securities. The Local Investment Advisory Board (Board) has oversight responsibility for LAIF. The Board consists of five members as designated by state statute. The fair value of the District's investment in this pool is reported in the accompanying financial statements at amounts based upon the District's pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis.

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE B – CASH AND INVESTMENTS (Continued)

Fair Value Hierarchy: The District categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. The District has the following recurring fair value measurements as of June 30, 2021:

Investment Type	Totals	Level		
		1	2	3
Local Agency Investment Fund (LAIF)	\$ 18,910,451	\$ -	\$ 18,910,451	\$ -
U.S. Treasury bond / note obligations	3,170,314	-	3,170,314	-
U.S. Federal Agency securities	3,088,246	-	3,088,246	-
Medium-term corporate notes	1,136,745	-	1,136,745	-
Negotiable certificates of deposit	528,363	-	528,363	-
Asset-backed security/collateralized mortgage obligations	514,642	-	514,642	-
Federal Agency collateralized mortgage obligations	490,492	-	490,492	-
Municipal Bond / Note	389,917	-	389,917	-
Commercial Paper	249,878	-	249,878	-
Supra-National agency bond / note	164,919	-	164,919	-
Money market mutual funds	137,394	-	137,394	-
Total Investments	<u>\$ 28,781,361</u>	<u>\$ -</u>	<u>\$ 28,781,361</u>	<u>\$ -</u>

Local Agency Investment Funds, U.S. Agency Securities, Corporate Notes Certificates of Deposit and Money Market Mutual Funds classified in Level 2 of the fair value hierarchy are valued using institutional bond quotes or specified fair value factors. The fair values of certificates of deposit are estimated using a discounted cash flow calculation that applies interest rates currently being offered on the certificates to a schedule of aggregated contractual maturities on such time deposits, which are level 2 inputs.

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE C – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2021 was as follows:

	Balance at June 30, 2020	Additions	Disposals	Transfers	Balance at June 30, 2021
Capital assets, not being depreciated:					
Land	\$ 264,484	\$ -	\$ -	\$ -	\$ 264,484
Construction in progress	4,855,858	5,385,025	-	(682,175)	9,558,708
Total capital assets, not being depreciated	<u>5,120,342</u>	<u>5,385,025</u>	<u>-</u>	<u>(682,175)</u>	<u>9,823,192</u>
Capital assets, being depreciated:					
Pipelines	74,210,012	856,008	(384,943)	-	74,681,077
Water Treatment Plant	35,634,552	45,045	(15,285)	73,203	35,737,515
Land improvements	919,351	-	-	-	919,351
Reservoirs	5,415,870	-	-	-	5,415,870
Pumping stations	13,130,227	134,280	-	127,918	13,392,425
Buildings	1,555,874	-	-	-	1,555,874
Vehicles and equipment	15,663,210	233,996	(81,416)	-	15,815,790
Intangibles	1,527,213	11,216	(512,407)	481,054	1,507,076
Total capital assets being depreciated	<u>148,056,309</u>	<u>1,280,545</u>	<u>(994,051)</u>	<u>682,175</u>	<u>149,024,978</u>
Less: accumulated depreciation:					
Pipelines	(35,545,116)	(1,871,272)	384,943	-	(37,031,445)
Water Treatment Plant	(17,073,724)	(838,204)	15,285	-	(17,896,643)
Land improvements	(691,121)	(14,104)	-	-	(705,225)
Reservoirs	(4,017,288)	(44,226)	-	-	(4,061,514)
Pumping stations	(4,059,019)	(383,805)	-	-	(4,442,824)
Buildings	(1,199,818)	(29,438)	-	-	(1,229,256)
Vehicles and equipment	(5,672,835)	(612,477)	81,416	-	(6,203,896)
Intangibles	(933,841)	(122,211)	512,407	-	(543,645)
Total accumulated depreciation	<u>(69,192,762)</u>	<u>(3,915,737)</u>	<u>994,051</u>	<u>-</u>	<u>(72,114,448)</u>
Total capital assets being depreciated, net	<u>78,863,547</u>	<u>(2,635,192)</u>	<u>-</u>	<u>682,175</u>	<u>76,910,530</u>
CAPITAL ASSETS, NET	<u>\$ 83,983,889</u>	<u>\$ 2,749,833</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 86,733,722</u>

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE D – INVESTMENT IN ELECTRICAL POWER

The District participates in the California-Oregon Transmission Project (Project), a Joint Powers Authority (JPA), which is a project of the Department of Energy, Western Area Power Administration. The Project is governed by a Management Committee, which is chaired by a representative of the Transmission Agency of Northern California with each participant in the project having representation on the Management Committee.

The District applied as a Community Services District and a Central Valley Project Contractor, and received allocation of 1MW (megawatt) of power (capacity and associated energy) in exchange for an investment as a participant in the construction of the transmission line. Subsequent to the original allocation from the Department of Energy, the District purchased one additional megawatt of power from Trinity County Public Utility District. The cost of the purchase was \$75,000, plus a prorated share in the construction of the transmission line. Through a partial assignment of the District's California-Oregon Transmission Project entitlement to the Department of Energy, Western Area Power Administration, the District receives preferential energy rates and a discount on the US Bureau of Reclamation pumping from Folsom Lake.

The District has a 0.069 percent equity interest in the net position of the Project as defined in the Long-Term Participation Agreement. The District also has an obligation to finance 0.1333 percent of the net losses of the Project. The District is billed monthly for its share of the operations and maintenance costs of the Project. The District's net investment and its share of the operating results of the Project are reported as Investment in Electrical Power. The Project unaudited interim financial statements for the year ended June 30, 2021 are available from the California-Oregon Transmission Project at P.O. Box 15140, Sacramento, CA, 95866.

The following is the summarized unaudited financial information for the Project as of and for the year ended June 30, 2021:

	Unaudited 2021
Balance Sheet:	
Assets	<u>\$ 268,513,724</u>
Liabilities	<u>\$ 42,224,371</u>
Net position	<u>226,289,353</u>
Liabilities and Net Position	<u>\$ 268,513,724</u>
Income Statement:	
Operating revenues	\$ 16,427,668
Operating expenses	<u>22,607,347</u>
Operating loss	(6,179,679)
Net non-operating expenses - interest and other	1,177
Adjustment to net position for capital improvements	<u>5,740,895</u>
Change in Net Position	<u>\$ (437,607)</u>
District's share of net position	<u>\$ 146,176</u>

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE E – LONG-TERM LIABILITIES

As of June 30, 2021, the District had two components of outstanding debt during the year described below.

2017 Revenue Refunding Bonds: On June 22, 2017, the District issued \$26,125,000 of Revenue Refunding Bonds with interest ranging from 3.0% to 5.0%. These 2017 Revenue Refunding Bonds were issued to refund the 2009 Certificates of Participation. The loan agreement defines events of default as 1) default in the principal payments; 2) default in the interest payments; 3) default by the District of any of the covenants, agreements, or conditions; 4) the filing by the District of a petition or answer seeking reorganization or arrangement under the federal bankruptcy laws or any other applicable law of the United States of America. Upon the occurrence of an event of default, the principal of the bonds could be declared immediately due and payable. Annual principal payments, ranging from \$630,000 to \$2,470,000 are due on February 1 through February 1, 2039 and semi-annual interest payments ranging from \$46,827 to \$933,173 are due on February 1 and August 1 through February 1, 2039.

2012 Refunding Bonds: On May 16, 2012, the District issued Refunding Bonds in the amount of \$13,625,000 for the purpose of refunding the 2003 Certificates of Participation. The loan agreement defines events of default as 1) default in the principal payments; 2) default in the interest payments; 3) default by the District of any of the covenants, agreements, or conditions; 4) the filing by the District of a petition or answer seeking reorganization or arrangement under the federal bankruptcy laws or any other applicable law of the United States of America. Upon the occurrence of an event of default, the principal of the bonds could be declared immediately due and payable. Principal payments are due on February 1 through 2033 and range from \$555,000 to \$925,000, with semi-annual interest payments due on February 1 and August 1 through February 1, 2033 that range from \$28,328 to \$409,463. Interest rates range from 1% to 5.25%.

The District’s long-term liability activity and outstanding balances for the year ended June 30, 2021 is as follows:

	June 30, 2020	Additions	Reductions	June 30, 2021	Due Within One Year
2017 Revenue Refunding Bonds	\$ 24,030,000	\$ -	\$ (605,000)	\$ 23,425,000	\$ 630,000
2012 Revenue Refunding Bonds	9,135,000	-	(530,000)	8,605,000	555,000
Add: Unamortized premiums	2,615,939	-	(191,745)	2,424,194	-
Total Bonds and Notes Payable	35,780,939	-	(1,326,745)	34,454,194	1,185,000
Compensated absences	878,832	646,522	(542,877)	982,477	445,500
Net OPEB liability	3,127,362	483,765	(625,200)	2,985,927	-
Net pension liability	2,456,425	3,322,197	(2,456,425)	3,322,197	-
	<u>\$ 42,243,558</u>	<u>\$ 4,452,484</u>	<u>\$ (4,951,247)</u>	<u>\$ 41,744,795</u>	<u>\$ 1,630,500</u>

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE E – LONG-TERM LIABILITIES (Continued)

The following is a schedule of maturities from long-term debt at June 30, 2021:

2017 Revenue Refunding Bonds

Year Ended June 30	Principal	Interest	Totals
2022	\$ 630,000	\$ 933,713	\$ 1,563,713
2023	655,000	909,460	1,564,460
2024	680,000	881,921	1,561,921
2025	710,000	847,296	1,557,296
2026-2030	4,135,000	3,654,292	7,789,292
2031-2035	7,215,000	2,487,717	9,702,717
2036-2039	9,400,000	659,355	10,059,355
Total	<u>\$ 23,425,000</u>	<u>\$ 10,373,754</u>	<u>\$ 33,798,754</u>

2012 Revenue Refunding Bonds

Year Ended June 30	Principal	Interest	Totals
2022	\$ 555,000	\$ 409,463	\$ 964,463
2023	580,000	381,192	961,192
2024	610,000	356,650	966,650
2025	630,000	338,100	968,100
2026-2030	3,590,000	1,198,532	4,788,532
2031-2033	2,640,000	224,175	2,864,175
Total	<u>\$ 8,605,000</u>	<u>\$ 2,908,112</u>	<u>\$ 11,513,112</u>

Pledged Revenue: The District is required by its 2017 and 2012 Revenue Refunding Bonds to collect rates and charges from its water system that will be sufficient to yield net revenues equal to 115% of debt service payments on any future debt issued and deposit the net revenues in a revenue fund pledged for such future debt service payments. At June 30, 2021, the District’s net revenues were 435% of debt service payments.

Arbitrage Rebate Liability: Section 148(f) of the Internal Revenue Code requires issuers of tax-exempt state and local bonds to remit to the federal government amounts equal to (a) the excess of the actual amounts earned on all “Non-purpose Investments” allocable to “Gross Proceeds” of an issue of municipal obligations less the amount that would have been earned if the investments bore a rate equal to the amount that would have been earned if the investments bore a rate equal to the yield on the issue, plus (b) all income attributable to the excess. Issuers must make rebate payments at least once every five years and upon final retirement or redemption of the bonds. There was no arbitrage liability at June 30, 2021.

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE F – NET INVESTMENT IN CAPITAL ASSETS

Net investments in capital assets consist of the following at June 30, 2021:

Capital assets, gross	\$ 158,848,169
Less: accumulated depreciation	<u>(72,114,447)</u>
Net capital assets	86,733,722
Add: Deferred costs on bond refunding	1,580,165
Less: Debt used for capital purposes	(32,030,000)
Less: Unamortized premium	<u>(2,424,194)</u>
Net investment in capital assets	<u>\$ 53,859,693</u>

NOTE G – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

The District has active construction and other significant projects as of June 30, 2021. At fiscal year end, the District’s construction and other significant commitments were as follows:

Wholesale Master Plan Update	\$ 294,770
Hinkle Reservoir Cover & Liner Replacement Design Project	289,806
Vehicles	180,914
Eureka Road 18" Transmission Pipeline Design	173,956
Filter Basin Rehab Project	105,090
Sacramento Regional Water Bank Phase 2	60,000
Upper & Lower GB Pump Stn Low Flow Pumps	57,168
Construction Management Inspection Services	48,913
Addendum 1 American River Joint Defense Agreement	48,836
Other Projects	<u>201,174</u>
Total commitment with contractors	<u>\$ 1,460,627</u>

NOTE H – NET POSITION

Designations: Designations of unrestricted net position may be imposed by the Board of Directors to reflect future spending plans or concerns about the availability of future resources. Designation may be modified, amended or removed by Board action. Designations included the following as of June 30, 2021:

	<u>Wholesale</u>	<u>Retail</u>	<u>Total</u>
Capital reserves	\$ 14,266,733	\$ 9,150,493	\$ 23,417,226
Operating reserve	<u>1,822,120</u>	<u>2,691,100</u>	<u>4,513,220</u>
Total Unrestricted, Designated Net Position	<u>\$ 16,088,853</u>	<u>\$ 11,841,593</u>	<u>\$ 27,930,446</u>

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE I – PENSION PLANS

Plan Descriptions: All qualified permanent and probationary employees are eligible to participate in the District’s cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees’ Retirement System (CalPERS). The Public Employees’ Pension Reform Act of 2013 (PEPRA) created a new benefit and contribution level for new employees meeting certain criteria. PERS acts as a common investment and administrative agent for participating public employers within the State of California.

All permanent full and part-time District employees working at least 1,000 hours per year are eligible to participate in PERS. Under PERS, benefits vest after five years of service. Upon retirement, participants are entitled to an annual retirement benefit, payable for life, in an amount equal to a benefit factor times the monthly average salary of their highest twelve (Tier 1) and thirty-six (Tier 2 and PEPRA) consecutive months full-time equivalent monthly pay. Benefit provisions under the Plans are established by State statute and Board resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website at www.calpers.ca.gov.

Benefits Provided: CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees or their beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 (52 for PEPRA Miscellaneous Plan) with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is the following: the Optional Settlement 2W Death Benefit. The cost of living adjustments for each plan are applied as specified by the Public Employees’ Retirement Law.

The Plans’ provisions and benefits in effect for the year ended June 30, 2021, are summarized as follows:

	Miscellaneous Tier I Rate Plan (Prior to February 14, 2009)	Miscellaneous Tier II Rate Plan (On or after February 14, 2009)	Miscellaneous PEPRA Rate (On or after January 1, 2013)
Hire date			
Benefit formula (at full retirement)	3.0% @ 60	3.0% @ 60	2.0% @ 62
Benefit vesting schedule	5 years service	5 years service	5 years service
Benefit payments	monthly for life	monthly for life	monthly for life
Retirement age	50-63	50-63	52-67
Monthly benefits, as a % of eligible compensation	2.0% to 3.0%	2.0% to 3.0%	1.0% to 2.5%
Required employee contribution rates	8.0%	8.0%	6.75%
Required employer contribution rates	15.445%	14.729%	7.732%

In addition to the contribution rates above, the District was also required to make payments of \$227,703 toward its unfunded actuarial liability during the year ended June 30, 2021.

Tier I and Tier II Miscellaneous Plans are closed to new members that are not already CalPERS eligible participants.

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE I- PENSION PLANS (Continued)

Contributions: Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for the Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The District is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2021 the employer contributions for the Plan (all rate plans combined) were \$1,020,954.

Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions: As of June 30, 2021, the District reported a net pension liability for its proportionate share of the net pension liability of \$3,322,197.

The District's net pension liability is measured as the proportionate share of the net pension liability. The net pension liability as of June 30, 2021 is measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2019 rolled forward to June 30, 2020 using standard update procedures as required by GASB Statement No. 68. The District's proportion of the net pension liability was based on a projection of the District's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The District's proportionate share of the net pension liability for the Plan as of June 30, 2021 was as follows:

Proportion - June 30, 2020	0.02397%
Proportion - June 30, 2021	<u>0.03053%</u>
Change - Increase (Decrease)	0.00656%

For the year ended June 30, 2021, the District recognized pension expense of \$2,006,550. At June 30, the District reported deferred outflows of resources and deferred inflows of resources related to all Plans combined from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$ 1,020,954	\$ -
Differences between actual and expected experience	171,203	-
Changes in assumptions		(23,695)
Differences between the employer's contributions and the employer's proportionate share of contributions	402,752	(1,208,041)
Change in employer's proportion	787,730	(190,157)
Differences between projected and actual investment earnings	<u>98,691</u>	
Total	<u>\$ 2,481,330</u>	<u>\$ (1,421,893)</u>

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE I – PENSION PLANS (Continued)

The \$1,020,954 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the subsequent fiscal year. Other amounts reported as net deferred inflows of resources related to pensions will be recognized as pension expense as follows:

<u>Year Ended June 30</u>	
2022	\$ 77,082
2023	(70,951)
2024	(14,983)
2025	<u>47,335</u>
	<u>\$ 38,483</u>

Actuarial Assumptions: The total pension liabilities in the June 30, 2021 actuarial valuation for the Plan was determined using the following actuarial assumptions:

Valuation Date	June 30, 2019
Measurement Date	June 30, 2020
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Payroll Growth	3.0%
Projected Salary Increase	Varies depending on entry age and service
Investment Rate of Return	7.15% (1)
Mortality	Derived using CalPERS Membership Data for all Funds(2)

(1) Net of pension plan investment expenses, including inflation

(2) The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report that can be found on the CalPERS website.

Discount Rate: The discount rates used by CalPERS to measure the total pension liability was 7.15% in the June 30, 2020 accounting valuation. To determine whether the municipal bond rate should be used in the calculation of the discount rate for each plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. The tests revealed the assets would not run out. Therefore, the current 7.15% discount rate is appropriate, and the use of the municipal bond rate calculation is not deemed necessary. The long term expected discount rate of 7.15% is applied to all plans in the Public Employees Retirement Fund (PERF). The cash flows used in the testing were developed assuming that both members and employers will make their required contributions on time and as scheduled in all future years. The stress test results are presented in a detailed report called “GASB Crossover Testing Report” that can be obtained at the CalPERS website under the GASB 68 section.

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE I – PENSION PLANS (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds’ asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class for the Plan as of the measurement date of June 30, 2020. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	New Strategic Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	0.0%	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	0%	(0.92)%
Total	<u>100.0%</u>		

(a) An expected inflation of 2.0% used for this period.

(b) An expected inflation of 2.92% used for this period.

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate: The following presents the District’s proportionate share of the net pension liability for the Plans, calculated using the discount rate for the Plans, as well as what the District’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	1% Decrease (6.15%)	Current Discount Rate (7.15%)	1% Increase (8.15%)
Net Pension Liability	<u>\$ 9,109,723</u>	<u>\$ 3,322,197</u>	<u>\$ (1,459,855)</u>

Pension Plan Fiduciary Net Position: Detailed information about each pension plan’s fiduciary net position is available in the separately issued CalPERS financial reports.

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE I – PENSION PLANS (Continued)

Payable to the Pension Plan: At June 30, 2021 the District reported payables for the outstanding amount of contributions to the pension plan of \$18,251.

NOTE J – OTHER POST EMPLOYMENT BENEFITS (OPEB)

Description of the Plan: The District provides health care benefits to eligible retired District employees and survivor dependents as defined by their participating tier (first or second) and coverage level (basic or Medicare supplement) with a choice of several plans through an agent single-employer defined benefit plan established July 28, 2012. This is contracted with the California Public Employees' Retirement System (CalPERS) through the Public Employees' Medical and Hospital Care Act (PEMHCA). State statutes assign the authority to establish and amend the benefit provisions of the agent multiple-employer health care plans administered by CalPERS to the respective employer entities.

The District does not issue a separate stand-alone financial report for its OPEB plan.

Funding Policy: The District pays a percentage of the post-employment health care benefits for retirees, their spouses, and their dependents based on the retirees' tier. Surviving spouses and eligible dependents of retirees may elect to continue health care benefits with the same District contribution towards the expense. Substantially all of the District's employees may become eligible for these benefits if they reach normal retirement age while working for the District. No contributions are required for plan members or the District. Pre-funding contributions made by the District are at the discretion of the Board of Directors.

The contribution requirements of the District are established and may be amended by the District's Board of Directors. Plan members are currently not required to contribute.

Employees Covered by Benefit Terms: As of the June 30, 2020 actuarial valuation, the following employees were covered by the benefit terms:

Active employees	48
Inactive employees or beneficiaries currently receiving benefit payments	<u>39</u>
Total number of participants	<u>87</u>

Contributions: The Board of Directors grants the authority to establish and amend the contribution requirements of the District. During the year ended June 30, 2021, the District's cash contributions to the trust were \$182,000 and the benefit payments were \$469,090, resulting in total payments of \$651,090.

Net OPEB Liability: The District's net OPEB liability was measured as of June 30, 2020, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of June 30, 2019.

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE J – OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

Actuarial Assumptions: The total OPEB liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, unless otherwise specified:

Discount rate	7.00%
Inflation	2.75%
Aggregate salary increases	2.75% per year
Investment rate of return	7.00%
Healthcare cost trend rates	4.00% annually
Mortality rates	Derived using CalPERS membership data

Mortality information for active and retired employees was based on 2014 CalPERS tables. The pre-retirement turnover information was developed based on the 2009 CalPERS Turnover for Miscellaneous Employees table created by CalPERS.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) was used and developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighing the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Percentage of Portfolio	Assumed Gross Return
All Equities	59.00%	7.80%
All Fixed Income	25.00%	4.50%
Real Estate Investment Trusts	8.00%	7.50%
All Commodities	3.00%	7.80%
Treasury Inflation Protected Securities (TIPS)	5.00%	3.25%
	100.0%	

Discount Rate: The discount rate used to measure the total OPEB liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that District contributions will continue based upon the current funding policy. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make projected future benefit payments for current members for all future years. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability.

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE J – OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

Changes in the Net OPEB Liability:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability
Balance at June 30, 2020	\$ 6,812,179	\$ 3,684,817	\$ 3,127,362
Changes in the year:			
Service cost	176,688	-	176,688
Interest on the total OPEB liability	467,317	-	467,317
Contribution - employer to Trust	-	177,000	(177,000)
Contribution - employer as benefit payments	-	448,200	(448,200)
Expected investment income	-	264,068	(264,068)
Investment gains / losses	-	(102,935)	102,935
Benefit payments	(448,200)	(448,200)	-
Administrative expenses	-	(1,826)	1,826
Expected minus actual benefit payments	(933)	-	(933)
Net changes	<u>194,872</u>	<u>336,307</u>	<u>(141,435)</u>
Balance at June 30, 2021 (measurement date June 30, 2020)	<u>\$ 7,007,051</u>	<u>\$ 4,021,124</u>	<u>\$ 2,985,927</u>

Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates:

The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using a discount rate that is 1 percentage point lower or 1 percentage point higher than the current discount rate:

	1% Decrease	Current Discount Rate	1% Increase
	<u>6%</u>	<u>7%</u>	<u>8%</u>
Net OPEB liability	\$ 3,765,235	\$ 2,985,927	\$ 2,332,356

Sensitivity of the Net OPEB Liability to Changes in the Healthcare Cost Trend Rates: The following presents the net OPEB liability of the District, as well as what the District's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1 percentage point lower or 1 percentage point higher than the current healthcare cost trend rates:

	1% Decrease	Current Healthcare Cost Trend Rates	1% Increase
	<u>to 3.00%</u>	<u>4.00%</u>	<u>to 5.00%</u>
Net OPEB liability	\$ 2,249,160	\$ 2,985,927	\$ 3,851,966

OPEB Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB: For the year ended June 30, 2021, the District recognized OPEB expense of \$303,792. At June 30, 2021, the District reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE J – OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Employer contributions subsequent to measurement date	\$ 651,090	\$ -
Difference between expected and actual experience	-	(565,729)
Difference between projected and actual investment earnings	<u>93,434</u>	<u>-</u>
Total	<u>\$ 744,524</u>	<u>\$ (565,729)</u>

The amount reported as deferred outflows of resources related to contributions after the measurement date will be recognized as a reduction of the net OPEB liability in the following fiscal year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended June 30</u>	
2022	\$ (74,699)
2023	(74,696)
2024	(70,318)
2025	(76,933)
2026	(97,520)
Thereafter	<u>(78,129)</u>
	<u>\$ (472,295)</u>

Recognition of Deferred Outflows and Deferred Inflows of Resources: Gains and losses related to changes in total OPEB liability and fiduciary net position are recognized in OPEB expense systematically over time. Amounts are first recognized in OPEB expense for the year the gain or loss occurs. The remaining amounts are categorized as deferred outflows and deferred inflows of resources related to OPEB and are to be recognized in future OPEB expense.

The recognition period differs depending on the source of the gain or loss. The net difference between projected and actual earnings on OPEB plan investments is recognized over 5 years. The net difference between expected and actual experience are recognized over the expected average remaining service lifetime (EARS), which was 7.8 years at the June 30, 2019 valuation date.

Age-Adjusted Premiums Not Used: As a general rule, Actuarial Standard of Practice 6 (ASOP 6) indicates retiree costs should be based on actual claim costs or age-adjusted premiums. However, the Plan's net OPEB liability was not computed using age-adjusted premiums because the District's actuary applied Section 3.7.7(c)4 for the ASOP 6 and determined age-adjusted premiums are not necessary and therefore, the Implicit Rate Subsidy is not applicable in calculating the total projection of benefit payments. This is due to the District participating in the CalPERS health insurance plan, PEMHCA. PEMHCA uses blended premiums for active and retired participants and is expected to continue this

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE J – OTHER POST EMPLOYMENT BENEFITS (OPEB) (Continued)

practice into the future. Contributions based on age-adjusted premiums would be larger than contributions based on actual premiums charged by PEMHCA. The actuary believes this would overstate contributions to the CERBT that would not be able to be recovered by the District. Many other actuaries believe it is appropriate to use age-adjusted premiums when computing net OPEB liabilities under GASB Statement No. 75. The District’s net OPEB liability would have been significantly larger had it been computed using age-adjusted premiums.

NOTE K – RISK MANAGEMENT

The District participates in the Association of California Water Agencies Joint Powers Insurance Authority (ACWA/JPIA) a public entity risk pool of California water agencies, for general and auto liability, public officials liability, property damage, fidelity insurance and workers compensation liability. ACWA/JPIA provides insurance through the pool up to a certain level, beyond which group-purchased commercial excess insurance is obtained.

The District pays an annual premium to ACWA/JPIA that includes its pro-rata share of excess insurance premiums, charges for the pooled risk, claims adjusting and legal costs, and administrative and other costs to operate the ACWA/JPIA. ACWA/JPIA may be terminated at any time by written consent of three-fourths of voting members at which time the members may be required to pay their share of any additional amount of premium in accordance with loss allocation formulas for final disposition of all claims and losses covered by the joint powers agreement. The ACWA/JPIA’s financial statements are available at 5620 Birdcage Street, Suite 200, Citrus Heights, CA 95610-7632. The District’s deductibles and maximum coverage are as follows:

Coverage	ACWA/JPIA	Commercial Insurance	Deductible/Retention
General and Auto Liability (Includes public officials liability)	\$ 5,000,000	\$ 55,000,000	None
Property Damage	100,000	500,000,000	\$ 1,000 to 100,000
Crime	100,000		1,000
Workers' Compensation Liability	2,000,000	Statutory	None
Employers Liability	2,000,000		
Cyber Liability	5,000,000		\$10,000 to 50,000

The District continues to carry commercial insurance for all other risks of loss to cover all claims for risk of loss to which the District is exposed. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE L – COMMITMENT

The District has a contract with Placer County Water Agency (PCWA) to take or pay for an annual entitlement of 12,500 acre-feet. In any year during the term of this agreement, the District may request PCWA make available 25,000 acre-feet of water. The District has a contract with the City of Roseville whereby the City would reimburse the District for 4,000 acre-feet out of the 12,500 acre-feet annual entitlement, beginning no later than July 1, 2018.

SAN JUAN WATER DISTRICT

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

June 30, 2021

NOTE M – CONTINGENCY

On March 11, 2020, the World Health Organization declared the outbreak of a coronavirus (COVID-19) pandemic. The COVID-19 outbreak is disrupting supply chains and affecting production and sales across a range of industries. The extent of the impact of COVID-19 on the District's operational and financial performance will depend on certain developments, including the duration and spread of the outbreak, and the impact on customers, employees, and vendors, all of which are uncertain and cannot be predicted. At this point, the extent to which COVID-19 may impact the financial condition or results of operations is uncertain and the accompanying financial statements include no adjustments relating to the effects of this pandemic. The impact of COVID-19 on the year ended June 30, 2021 is minimal.

REQUIRED SUPPLEMENTARY INFORMATION

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SAN JUAN WATER DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

**SCHEDULE OF THE PROPORTIONATE SHARE OF THE
NET PENSION LIABILITY - (UNAUDITED)
Last 10 Years**

	2021	2020	2019	2018	2017	2016	2015
Proportion of the net pension liability	0.03053%	0.02397%	0.01624%	0.04842%	0.09208%	0.08829%	0.08447%
Proportionate share of the net pension liability	\$ 3,322,197	\$ 2,456,425	\$ 1,564,717	\$ 4,801,816	\$ 7,968,028	\$ 6,059,953	\$ 5,255,811
Covered payroll - measurement period	\$ 4,703,514	\$ 4,599,756	\$ 4,254,297	\$ 4,171,684	\$ 4,292,723	\$ 3,836,968	\$ 3,785,664
Proportionate share of the net pension liability as a percentage of covered payroll	70.63%	53.40%	36.78%	115.10%	185.62%	157.94%	138.83%
Plan fiduciary net position as a percentage of the total pension liability	92.36%	94.03%	96.04%	87.20%	76.19%	78.40%	79.82%
Measurement date	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
Notes to Schedule:							
Reporting valuation date	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013
Reporting measurement date	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014

Omitted years: GASB Statement No. 68 was implemented during the year ended June 30, 2015. No information was available prior to this date.

Change in Benefit Terms: The figures above do not include any liability impact that may have resulted from plan changes which occurred after June 30, 2015 as they have minimal cost impact. This applies for voluntary benefit changes as well as any offers of Two Years Additional Service Credit (a.k.a. Golden Handshakes).

Changes in assumptions: The June 30, 2015 Actuarial Valuation changed the discount rate from 7.50% (net of administrative expense) to 7.65% to correct for an adjustment to exclude administrative expense. The discount rate was changed from 7.65% to 7.15% in 2018.

**SCHEDULE OF CONTRIBUTIONS TO THE PENSION PLAN - MISCELLANEOUS PLAN (UNAUDITED)
Last 10 Years**

	2021	2020	2019	2018	2017	2016	2015
Contractually required contribution (actuarially determined)	\$ 820,954	\$ 750,670	\$ 675,697	\$ 569,048	\$ 795,103	\$ 730,360	\$ 591,634
Contributions in relation to the actuarially determined contributions	<u>(1,020,954)</u>	<u>(750,670)</u>	<u>(675,697)</u>	<u>(3,359,478)</u>	<u>(4,908,731)</u>	<u>(730,360)</u>	<u>(591,634)</u>
Contribution deficiency (excess)	<u>\$ (200,000)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,790,430)</u>	<u>\$ (4,113,628)</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll - fiscal year	\$ 4,704,170	\$ 4,703,514	\$ 4,599,756	\$ 4,254,297	\$ 4,171,684	\$ 4,292,723	\$ 3,836,968
Contributions as a percentage of covered payroll	17.45%	15.96%	14.69%	13.38%	19.06%	17.01%	15.42%
Contribution valuation date:	June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014	June 30, 2013	June 30, 2012
Methods and assumptions used to determine contribution rates:							
Amortized cost method							
Amortized method							
Remaining amortization period							
Asset valuation method	Market Value	Market Value	Market Value	Market Value	Market Value	Market Value	15-year smoothed market
Inflation	2.50%	2.625%	2.75%	2.75%	2.75%	2.75%	2.75%
Salary increases							
Payroll growth	2.75%	2.875%	3.00%	3.00%	3.00%	3.00%	3.00%
Investment rate of return	7.00%	7.25%	7.375%	7.50%	7.50%	7.50%	7.50%
Retirement age	50 to 67 years. Probabilities of retirement are based on the most recent CalPERS Experience Study.						
Mortality	Most recent CalPERS Experience Study.						

Omitted years: GASB Statement No. 68 was implemented during the year ended June 30, 2015, so no information was available prior to this date. Ten years of information will be presented as it becomes available.

SAN JUAN WATER DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2021

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS (UNAUDITED)

Measurement Period	2020	2019	2018	2017
Total OPEB liability:				
Service cost	\$ 176,688	\$ 164,051	\$ 159,660	\$ 155,387
Interest	467,317	503,512	491,254	479,077
Differences between expected and actual experience		(724,602)	-	-
Benefit payments	(448,200)	(448,458)	(472,409)	(457,172)
Expected minus actual benefit payments	(933)	(35,114)	-	-
Net change in total OPEB liability	194,872	(540,611)	178,505	177,292
Total OPEB liability - beginning	6,812,179	7,352,790	7,174,285	6,996,993
Total OPEB liability - ending (a)	\$ 7,007,051	\$ 6,812,179	\$ 7,352,790	\$ 7,174,285
Plan fiduciary net position:				
Contributions - employer to Trust	\$ 177,000	\$ 160,000	\$ 224,554	\$ 79,159
Contributions - employer to benefit payments	448,200	448,458	441,109	457,172
Net investment income	264,068	238,016	208,632	271,614
Investment gains/ (losses)	(102,935)	(33,079)	21,907	-
Benefit payments	(448,200)	(448,458)	(472,209)	(457,172)
Other		31,300	-	-
Administrative expenses	(1,826)	(711)	(5,363)	(1,387)
Net change in plan fiduciary net position	336,307	395,526	418,630	349,386
Plan fiduciary net position - beginning	3,684,817	3,289,291	2,870,861	2,521,475
Plan fiduciary net position - ending (b)	\$ 4,021,124	\$ 3,684,817	\$ 3,289,491	\$ 2,870,861
Net OPEB liability - ending (a)-(b)	\$ 2,985,927	\$ 3,127,362	\$ 4,063,299	\$ 4,303,424
Plan fiduciary net position as a percentage of the total OPEB liability	57.39%	54.09%	44.74%	40.02%

Notes to schedule:

Valuation date	June 30, 2019	June 30, 2019	June 30, 2017	June 30, 2017
Measurement period - fiscal year ended	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017

Methods and assumptions used to determine contribution rates:

Actuarial cost method		Entry-age normal cost		
Amortization method		Level percentage of payroll		
Asset valuation method		Market value		
Inflation	2.75%	2.75%	2.75%	2.75%
Healthcare cost trend	4.00%	4.00%	4.00%	4.00%
Payroll growth	2.75%	2.75%	2.75%	2.75%
Discount rate	7.00%	7.00%	7.00%	7.00%
Mortality		Derived using CalPERS membership data		
Retirement age		Derived using CalPERS membership data		

Benefit changes. None.

Omitted years: GASB Statement No. 75 was implemented during the year ended June 30, 2018. No information was available prior to this date. Information will be added prospectively as it becomes available until 10 years are reported.

SAN JUAN WATER DISTRICT

REQUIRED SUPPLEMENTARY INFORMATION

For the Year Ended June 30, 2021

SCHEDULE OF CONTRIBUTIONS TO THE OPEB PLAN (UNAUDITED)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Statutorily required contribution - employer fiscal year	\$ 469,090	\$ 448,200	\$ 448,458	\$ 449,109
Contributions in relation to the actuarially determined contributions	<u>(469,090)</u>	<u>(448,200)</u>	<u>(448,458)</u>	<u>(449,109)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Notes to Schedule:

Valuation date	June 30, 2019	June 30, 2019	June 30, 2017	June 30, 2017
Measurement period - fiscal year ended	June 30, 2020	June 30, 2019	June 30, 2018	June 30, 2017

An actuarially determined contribution rate was not calculated. The required contributions reported represent retiree premium payments.

SCHEDULE OF INVESTMENT RETURNS (UNAUDITED)

	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
Annual money-weighted rate of return, net of investment expenses	27.74%	3.60%	11.56%	7.00%

Omitted years: GASB Statement No. 75 was implemented during the year ended June 30, 2018. No information was available prior to this date. Information will be added prospectively as it becomes available until 10 years are reported.

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SUPPLEMENTARY INFORMATION

SAN JUAN WATER DISTRICT
STATEMENT OF NET POSITION
WHOLESALE OPERATING

June 30, 2021

ASSETS

CURRENT ASSETS

Cash and investments	\$ 2,022,163
Receivables:	
Accounts	902,806
Accrued interest	2,336
Prepaid expenses	176,477
Inventories	4,389
TOTAL CURRENT ASSETS	3,108,171

NONCURRENT ASSETS

Capital assets, not being depreciated	8,785,328
Capital assets, net of accumulated depreciation	49,462,139
TOTAL CAPITAL ASSETS	58,247,467
Investment in electrical power	146,176
TOTAL NONCURRENT ASSETS	58,393,643

TOTAL ASSETS 61,501,814

DEFERRED OUTFLOWS OF RESOURCES

Deferred amounts on refunding	1,012,530
Deferred pension related outflows	1,066,972
Deferred other postemployment benefits related outflows	317,741
TOTAL DEFERRED OUTFLOWS OF RESOURCES	2,397,243

LIABILITIES

CURRENT LIABILITIES

Accounts payable	274,417
Accrued liabilities	174,678
Accrued interest	365,484
Due within one year:	
Accrued compensated absences	197,600
Bonds, notes and capital leases	762,896
TOTAL CURRENT LIABILITIES	1,775,858

NONCURRENT LIABILITIES

Accrued compensated absences	233,955
Bonds, notes and capital leases	21,362,174
Net other postemployment benefit liability	1,304,245
Net pension liability	1,428,545
TOTAL NONCURRENT LIABILITIES	24,328,919

TOTAL LIABILITIES 26,104,777

DEFERRED INFLOWS OF RESOURCES

Deferred pension related inflows	611,414
Deferred other postemployment benefits related inflows	240,515
TOTAL DEFERRED INFLOWS OF RESOURCES	851,929

NET POSITION

Net investment in capital assets	37,134,928
Unrestricted	(192,577)

TOTAL NET POSITION \$ 36,942,351

SAN JUAN WATER DISTRICT
STATEMENT OF NET POSITION
WHOLESALE CAPITAL

June 30, 2021

ASSETS

CURRENT ASSETS

Cash and investments	\$ 16,960,073
Receivables:	
Accrued interest	6,886
Taxes	<u>48,203</u>

TOTAL ASSETS 17,015,162

LIABILITIES

CURRENT LIABILITIES

Accounts payable	<u>733,732</u>
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TOTAL LIABILITIES 733,732

NET POSITION

Unrestricted	<u>16,281,430</u>
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TOTAL NET POSITION \$ 16,281,430

SAN JUAN WATER DISTRICT
STATEMENT OF NET POSITION
RETAIL OPERATING

June 30, 2021

ASSETS

CURRENT ASSETS

Cash and investments	\$	922,467
Receivables:		
Accounts		3,294,696
Accrued interest		1,656
Prepaid expenses		39,645
Inventories		195,336
		4,453,800

TOTAL CURRENT ASSETS

NONCURRENT ASSETS

Capital assets, not being depreciated		1,037,864
Capital assets, net of accumulated depreciation		27,448,391

TOTAL CAPITAL ASSETS

TOTAL NONCURRENT ASSETS

TOTAL ASSETS

DEFERRED OUTFLOWS OF RESOURCES

Deferred amounts on refunding		567,635
Deferred pension related outflows		1,414,358
Deferred other postemployment benefits related outflows		426,783

TOTAL DEFERRED OUTFLOWS OF RESOURCES

LIABILITIES

CURRENT LIABILITIES

Accounts payable		281,700
Accrued liabilities		206,220
Accrued interest		203,365
Unearned revenues		98,783
Deposits payable		180,328
Due within one year:		
Accrued compensated absences		247,900
Bonds, notes and capital leases		422,104

TOTAL CURRENT LIABILITIES

NONCURRENT LIABILITIES

Accrued compensated absences		303,022
Bonds, notes and capital leases		11,907,020
Net other postemployment benefit liability		1,681,682
Net pension liability		1,893,652

TOTAL NONCURRENT LIABILITIES

TOTAL LIABILITIES

DEFERRED INFLOWS OF RESOURCES

Deferred pension related inflows		810,479
Deferred other postemployment benefits related inflows		325,214

TOTAL DEFERRED INFLOWS OF RESOURCES

NET POSITION

Net investment in capital assets		16,724,765
Unrestricted		62,597

TOTAL NET POSITION

SAN JUAN WATER DISTRICT
 STATEMENT OF NET POSITION
 RETAIL CAPITAL
 June 30, 2021

ASSETS

CURRENT ASSETS

Cash and investments	\$ 11,890,097
Receivables:	
Accrued interest	4,561
Taxes	<u>48,203</u>

TOTAL ASSETS 11,942,861

LIABILITIES

CURRENT LIABILITIES

Accounts payable	<u>163,865</u>
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TOTAL LIABILITIES 163,865

NET POSITION

Unrestricted	<u>11,778,996</u>
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TOTAL NET POSITION \$ 11,778,996

SAN JUAN WATER DISTRICT

COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
BUDGET TO ACTUAL - WHOLESALE OPERATING

For the year ended June 30, 2021

	Actual	Final Budget	Variance with Final Budget
OPERATING REVENUE			
Wholesale revenue by entity			
San Juan Water District - retail	\$ 3,267,884	\$ 2,996,900	\$ 270,984
Citrus Heights Water District	2,897,855	2,889,700	8,155
Fair Oaks Water District	2,112,352	1,994,500	117,852
Sacramento Suburban Water District	1,316,006	-	1,316,006
Orangevale Water Company	1,054,215	988,400	65,815
City of Folsom	315,158	298,600	16,558
City of Roseville	93,188	88,600	4,588
Granite Bay Golf Course	13,132	7,900	5,232
Carmichael Water District	8,172	-	8,172
Other revenue	33,584	1,500	32,084
TOTAL OPERATING REVENUES	<u>11,111,546</u>	<u>9,266,100</u>	<u>1,845,446</u>
OPERATING EXPENSES			
Source of supply			
Placer County Water Agency	353,052	263,900	(89,152)
Wheeling	327,872	104,500	(223,372)
Bureau pumping	96,506	83,000	(13,506)
Other public agencies	101,863	101,200	(663)
Administration and general	1,935,785	1,955,900	20,115
Water treatment	2,729,125	3,092,400	363,275
Engineering	464,632	705,200	240,568
Water efficiency	42,588	57,100	14,512
Depreciation	2,388,866	-	(2,388,866)
Retirement benefits (OPEB)	132,037	297,500	165,463
Pension expense	872,632	465,700	(406,932)
TOTAL OPERATING EXPENSES	<u>9,444,958</u>	<u>7,126,400</u>	<u>(2,318,558)</u>
NET INCOME FROM OPERATIONS	1,666,588	2,139,700	(473,112)
NON-OPERATING REVENUES (EXPENSES)			
Investment income	10,104	40,000	(29,896)
Other revenue	75,035	74,000	1,035
Interest expense	(839,918)	(896,200)	56,282
Other expenses	(157,796)	(1,500)	(156,296)
Capital outlay offsets	5,015,673	-	5,015,673
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>4,103,098</u>	<u>(783,700)</u>	<u>4,886,798</u>
INCOME BEFORE TRANSFERS	5,769,686	1,356,000	4,413,686
TRANSFERS			
Transfers out	(2,778,914)	(617,500)	(2,161,414)
TOTAL TRANSFERS	<u>(2,778,914)</u>	<u>(617,500)</u>	<u>(2,161,414)</u>
CHANGE IN NET POSITION	2,990,772	738,500	2,252,272
Net position at beginning of year	33,951,579	33,951,579	-
NET POSITION AT END OF YEAR	<u>\$ 36,942,351</u>	<u>\$ 34,690,079</u>	<u>\$ 2,252,272</u>

SAN JUAN WATER DISTRICT
 COMBINING SCHEDULE OF REVENUES, EXPENSES
 AND CHANGES IN FUND NET POSITION
 BUDGET TO ACTUAL - WHOLESALE CAPITAL

For the year ended June 30, 2021

	<u>Actual</u>	<u>Final Budget</u>	<u>Variance with Final Budget</u>
OPERATING EXPENSES			
Water treatment	\$ 13,080	\$ 250,000	\$ (236,920)
TOTAL OPERATING EXPENSES	<u>13,080</u>	<u>250,000</u>	<u>(236,920)</u>
NET INCOME (LOSS) FROM OPERATIONS	(13,080)	(250,000)	236,920
NON-OPERATING REVENUES (EXPENSES)			
Tax assessments	1,215,739	1,173,000	42,739
Investment income	83,464	178,000	(94,536)
Other revenues	4,625	-	4,625
Capital outlay	<u>(5,015,672)</u>	<u>(5,829,000)</u>	<u>813,328</u>
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>(3,711,844)</u>	<u>(4,478,000)</u>	<u>766,156</u>
Capital contributions	<u>337,307</u>	<u>143,600</u>	<u>193,707</u>
INCOME (LOSS) BEFORE TRANSFERS	(3,387,617)	(4,584,400)	1,196,783
TRANSFERS			
Transfers in	2,778,914	617,500	2,161,414
TOTAL TRANSFERS	<u>2,778,914</u>	<u>617,500</u>	<u>2,161,414</u>
CHANGE IN NET POSITION	(608,703)	(3,966,900)	3,358,197
Net position at beginning of year	<u>16,890,133</u>	<u>16,890,133</u>	<u>-</u>
NET POSITION AT END OF YEAR	<u>\$ 16,281,430</u>	<u>\$ 12,923,233</u>	<u>\$ 3,358,197</u>

SAN JUAN WATER DISTRICT
 COMBINING SCHEDULE OF REVENUES, EXPENSES
 AND CHANGES IN FUND NET POSITION
 BUDGET TO ACTUAL - RETAIL OPERATING

For the year ended June 30, 2021

	Actual	Final Budget	Variance with Final Budget
OPERATING REVENUE			
Water sales - retail	\$ 13,902,296	\$ 12,806,500	\$ 1,095,796
Other revenue	466,002	420,000	46,002
TOTAL OPERATING REVENUES	<u>14,368,298</u>	<u>13,226,500</u>	<u>1,141,798</u>
OPERATING EXPENSES			
Source of supply			
Water charged to retail service area	3,306,938	3,034,700	(272,238)
Administration and general	1,175,847	1,325,300	149,453
Transmission and distribution	4,022,655	4,283,700	261,045
Customer service	690,755	777,900	87,145
Engineering	431,401	810,900	379,499
Water efficiency	448,699	470,000	21,301
Depreciation	1,526,871	-	(1,526,871)
Retirement benefits (OPEB)	175,027	412,200	237,173
Pension expense	1,133,918	607,600	(526,318)
TOTAL OPERATING EXPENSES	<u>12,912,111</u>	<u>11,722,300</u>	<u>(1,189,811)</u>
NET INCOME (LOSS) FROM OPERATIONS	1,456,187	1,504,200	(48,013)
NON-OPERATING REVENUES (EXPENSES)			
Investment income	7,202	25,000	(17,798)
Other revenue	131,129	179,700	(48,571)
Interest expense	(467,118)	(498,600)	31,482
Other expenses	(1,487)	(1,500)	13
Capital outlay offsets	1,078,026	-	1,078,026
TOTAL NON-OPERATING REVENUES (EXPENSES)	<u>747,752</u>	<u>(295,400)</u>	<u>1,043,152</u>
Capital contributions	571,871	-	571,871
INCOME (LOSS) BEFORE TRANSFERS	2,775,810	1,208,800	1,567,010
TRANSFERS			
Transfers out	(2,475,925)	(592,400)	(1,883,525)
TOTAL TRANSFERS	<u>(2,475,925)</u>	<u>(592,400)</u>	<u>(1,883,525)</u>
CHANGE IN NET POSITION	299,885	616,400	(316,515)
Net position at beginning of year	<u>16,487,477</u>	<u>16,487,477</u>	<u>-</u>
NET POSITION AT END OF YEAR	<u>\$ 16,787,362</u>	<u>\$ 17,103,877</u>	<u>\$ (316,515)</u>

SAN JUAN WATER DISTRICT

COMBINING SCHEDULE OF REVENUES, EXPENSES
AND CHANGES IN FUND NET POSITION
BUDGET TO ACTUAL - RETAIL CAPITAL

For the year ended June 30, 2021

	<u>Actual</u>	<u>Final Budget</u>	<u>Variance with Final Budget</u>
OPERATING REVENUE			
Other revenue	\$ 34,878	\$ -	\$ 34,878
TOTAL OPERATING REVENUES	34,878		34,878
OPERATING EXPENSES			
Transmission and distribution	26,614	33,000	\$ (6,386)
TOTAL OPERATING EXPENSES	26,614	33,000	(6,386)
NET INCOME (LOSS) FROM OPERATIONS	8,264	(33,000)	41,264
NON-OPERATING REVENUES (EXPENSES)			
Tax assessments	1,215,738	1,173,000	42,738
Investment income	43,197	52,600	(9,403)
Other revenue	3,050	-	3,050
Capital outlay	(1,078,026)	(5,434,300)	4,356,274
TOTAL NON-OPERATING REVENUES (EXPENSES)	183,959	(4,208,700)	4,392,659
Capital contributions	1,082,998	100,000	982,998
INCOME (LOSS) BEFORE TRANSFERS	1,275,221	(4,141,700)	5,416,921
TRANSFERS			
Transfers in	2,475,925	592,400	1,883,525
TOTAL TRANSFERS	2,475,925	592,400	1,883,525
CHANGE IN NET POSITION	3,751,146	(3,549,300)	7,300,446
Net position at beginning of year	8,027,850	8,027,850	-
NET POSITION AT END OF YEAR	<u>\$ 11,778,996</u>	<u>\$ 4,478,550</u>	<u>\$ 7,300,446</u>

SAN JUAN WATER DISTRICT

STATEMENT OF CASH FLOWS
WHOLESALE OPERATING

For the year ended June 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 10,861,859
Cash paid to suppliers for goods and services	(4,080,138)
Cash paid to employees for services	(2,606,174)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>4,175,547</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Capital recovery from wholesale capital	5,015,673
Acquisition and construction of capital assets	(5,015,673)
Proceeds from the sale of capital assets	25
Principal paid on capital debt	(737,750)
Interest paid on capital debt	(903,118)
Transfers to wholesale capital	(2,778,914)
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(4,419,757)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment income	19,011
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>19,011</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(225,199)
Cash and cash equivalents at beginning of year	<u>2,247,362</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 2,022,163</u>

(Continued)

SAN JUAN WATER DISTRICT

STATEMENT OF CASH FLOWS (Continued)
WHOLESALE OPERATING

For the year ended June 30, 2021

RECONCILIATION OF OPERATING INCOME TO NET CASH
PROVIDED (USED) BY OPERATING ACTIVITIES:

Operating income (loss)	\$ 1,666,588
Nonoperating income received	75,010
Nonoperating expenses paid	(1,518)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	2,388,866
(Increase) decrease in accounts receivable	(325,480)
(Increase) decrease in inventories	(4,389)
(Increase) decrease in prepaid expenses	(72,695)
(Increase) decrease in deferred pension related outflows	345,427
(Increase) decrease in deferred other postemployment benefits related outflows	(45,987)
Increase (decrease) in accounts payable	88,344
Increase (decrease) in accrued liabilities	24,870
Increase (decrease) in deposits payable	783
Increase (decrease) in compensated absences	47,137
Increase (decrease) in deferred pension related inflows	(280,726)
Increase (decrease) in deferred other postemployment benefits related inflows	(41,532)
Increase (decrease) in other postemployment benefits liability	(58,068)
Increase (decrease) in net pension liability	368,917
	<hr/>
NET CASH PROVIDED BY OPERATING ACTIVITIES	\$ <u>4,175,547</u>

NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:

Gain/(loss) on investment in joint venture	\$ 156,278
Amortization of bond premiums	(116,362)
Amortization of deferred amount on refunding	66,724
Gain on disposal of capital assets	25

The notes to the financial statements are an integral part of this statement.

SAN JUAN WATER DISTRICT

STATEMENT OF CASH FLOWS
RETAIL OPERATING

For the year ended June 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES	
Cash received from customers	\$ 14,275,436
Cash paid to suppliers for goods and services	(5,703,624)
Cash paid to employees for services	(5,225,322)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>3,346,490</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Capital recovery from retail capital	1,078,026
Acquisition and construction of capital assets	(1,078,026)
Proceeds from the sale of capital assets	746
Principal paid on capital debt	(397,250)
Interest paid on capital debt	(512,746)
Transfers to retail capital	(2,475,925)
NET CASH USED BY CAPITAL AND RELATED FINANCING ACTIVITIES	<u>(3,385,175)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment income	12,157
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>12,157</u>
NET DECREASE IN CASH AND CASH EQUIVALENTS	(26,528)
Cash and cash equivalents at beginning of year	<u>948,995</u>
CASH AND CASH EQUIVALENTS AT END OF YEAR	<u>\$ 922,467</u>

(Continued)

SAN JUAN WATER DISTRICT

STATEMENT OF CASH FLOWS (Continued)
RETAIL OPERATING

For the year ended June 30, 2021

RECONCILIATION OF OPERATING INCOME TO NET CASH
PROVIDED (USED) BY OPERATING ACTIVITIES:

Operating income (loss)	\$ 1,456,187
Nonoperating income received	130,383
Nonoperating expenses paid	(1,487)
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:	
Depreciation	1,526,871
(Increase) decrease in accounts receivable	(337,734)
(Increase) decrease in prepaid expenses	(1,952)
(Increase) decrease in inventories	(71,213)
(Increase) decrease in deferred pension related outflows	388,085
(Increase) decrease in deferred other postemployment benefits related outflows	(60,018)
Increase (decrease) in accounts payable	98,552
Increase (decrease) in accrued liabilities	23,884
Increase (decrease) in unearned revenues	35
Increase (decrease) in deposits payable	114,454
Increase (decrease) in compensated absences	56,508
Increase (decrease) in deferred pension related inflows	(334,498)
Increase (decrease) in deferred other postemployment benefits related inflows	(55,055)
Increase (decrease) in other postemployment benefits liability	(83,367)
Increase (decrease) in net pension liability	496,855
	<hr/>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>\$ 3,346,490</u>

NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:

Amortization of bond premiums	\$ (75,383)
Amortization of deferred amount on refunding	37,245
Contributed assets	571,871
Gain on disposal of capital assets	746

The notes to the financial statements are an integral part of this statement.

SAN JUAN WATER DISTRICT

CAPITAL ASSET ROLLFORWARD
WHOLESALE

For the year ended June 30, 2021

	Balance at June 30, 2020	Additions	Disposals	Transfers	Balance at June 30, 2021
CAPITAL ASSETS, NOT BEING DEPRECIATED					
Land	\$ 98,212	\$ -	\$ -	\$ -	\$ 98,212
Construction in progress	3,980,627	4,904,390	-	(197,901)	8,687,116
TOTAL CAPITAL ASSETS NOT BEING DEPRECIATED	4,078,839	4,904,390	-	(197,901)	8,785,328
CAPITAL ASSETS, BEING DEPRECIATED					
Pipelines	28,209,999	-	(14,710)	-	28,195,289
Water treatment plant	35,618,552	45,045	(15,285)	73,203	35,721,515
Land improvements	824,743	-	-	-	824,743
Reservoirs	2,923,448	-	-	-	2,923,448
Pumping stations	7,047,178	-	-	-	7,047,178
Buildings	1,279,892	-	-	-	1,279,892
Vehicles and equipment	13,996,049	63,434	(45,206)	-	14,014,277
Intangibles	1,111,810	2,804	(321,034)	124,698	918,278
TOTAL CAPITAL ASSETS BEING DEPRECIATED	91,011,671	111,283	(396,235)	197,901	90,924,620
LESS ACCUMULATED DEPRECIATION					
Pipelines	(9,234,564)	(728,095)	14,710	-	(9,947,949)
Water treatment plant	(17,062,854)	(837,720)	15,285	-	(17,885,289)
Land improvements	(640,544)	(10,869)	-	-	(651,413)
Reservoirs	(2,801,379)	(11,694)	-	-	(2,813,073)
Pumping stations	(3,371,246)	(208,153)	-	-	(3,579,399)
Buildings	(1,160,525)	(15,756)	-	-	(1,176,281)
Vehicles and equipment	(4,551,018)	(506,622)	45,206	-	(5,012,434)
Intangibles	(647,720)	(69,957)	321,034	-	(396,643)
TOTAL ACCUMULATED DEPRECIATION	(39,469,850)	(2,388,866)	396,235	-	(41,462,481)
TOTAL CAPITAL ASSETS BEING DEPRECIATED, NET	51,541,821	(2,277,583)	-	197,901	49,462,139
CAPITAL ASSETS, NET	\$ 55,620,660	\$ 2,626,807	\$ -	\$ -	\$ 58,247,467

SAN JUAN WATER DISTRICT

CAPITAL ASSET ROLLFORWARD
RETAIL

For the year ended June 30, 2021

	Balance at June 30, 2020	Additions	Disposals	Transfers	Balance at June 30, 2021
CAPITAL ASSETS, NOT BEING DEPRECIATED					
Land	\$ 166,272	\$ -	\$ -	\$ -	\$ 166,272
Construction in progress	875,231	480,635	-	(484,274)	871,592
TOTAL CAPITAL ASSETS NOT BEING DEPRECIATED	<u>1,041,503</u>	<u>480,635</u>	<u>-</u>	<u>(484,274)</u>	<u>1,037,864</u>
CAPITAL ASSETS, BEING DEPRECIATED					
Pipelines	46,000,013	856,008	(370,233)	-	46,485,788
Water treatment plant	16,000	-	-	-	16,000
Land improvements	94,608	-	-	-	94,608
Reservoirs	2,492,422	-	-	-	2,492,422
Pumping stations	6,083,049	134,280	-	127,918	6,345,247
Buildings	275,982	-	-	-	275,982
Vehicles and equipment	1,667,161	170,562	(36,210)	-	1,801,513
Intangibles	415,403	8,412	(191,373)	356,356	588,798
TOTAL CAPITAL ASSETS BEING DEPRECIATED	<u>57,044,638</u>	<u>1,169,262</u>	<u>(597,816)</u>	<u>484,274</u>	<u>58,100,358</u>
LESS ACCUMULATED DEPRECIATION					
Pipelines	(26,310,552)	(1,143,176)	370,233	-	(27,083,495)
Water treatment plant	(10,870)	(484)	-	-	(11,354)
Land improvements	(50,577)	(3,235)	-	-	(53,812)
Reservoirs	(1,215,909)	(32,532)	-	-	(1,248,441)
Pumping stations	(687,773)	(175,652)	-	-	(863,425)
Buildings	(39,293)	(13,682)	-	-	(52,975)
Vehicles and equipment	(1,121,817)	(105,855)	36,210	-	(1,191,462)
Intangibles	(286,121)	(52,255)	191,373	-	(147,003)
TOTAL ACCUMULATED DEPRECIATION	<u>(29,722,912)</u>	<u>(1,526,871)</u>	<u>597,816</u>	<u>-</u>	<u>(30,651,967)</u>
TOTAL CAPITAL ASSETS BEING DEPRECIATED, NET	<u>27,321,726</u>	<u>(357,609)</u>	<u>-</u>	<u>484,274</u>	<u>27,448,391</u>
CAPITAL ASSETS, NET	<u>\$ 28,363,229</u>	<u>\$ 123,026</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 28,486,255</u>

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STATISTICAL SECTION

STATISTICAL SECTION

This part of the San Juan Water District’s annual comprehensive financial report presents all detailed information as context for understanding the information in the financial statements, note disclosures, and required supplementary information of the District’s overall financial health.

Financial Trends 61-62

These schedules contain trend information to help the reader understand how the District’s financial performance changed over time.

Revenue Capacity..... 63-68

These schedules contain information to help the reader assess the District’s most significant local revenue sources: wholesale water rates, retail water rates and property taxes.

Debt Capacity 69-72

These schedules present information to help the reader assess the affordability of the District’s current levels of outstanding debt and the District’s ability to issue additional debt in the future.

Demographic and Economic Information 73-74

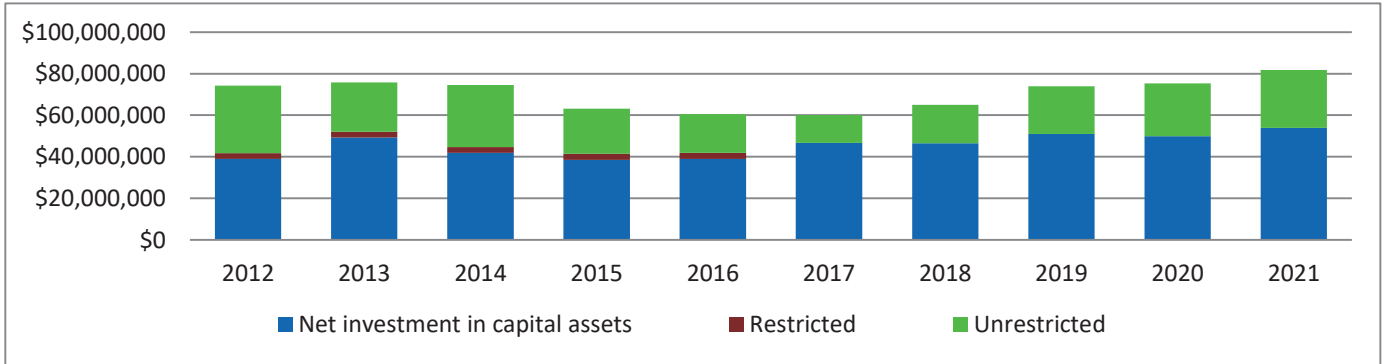
These schedules offer demographic and economic indicators to help the reader understand the environment within which the District’s financial activities take place and to help make comparisons over time and with other governments.

Operating Information 75-79

These schedules contain service and infrastructure data to help the reader understand how the District’s financial report relates to the services the District provides and the activities it performs. Government Code Section 66013(d) and (e) Report is included in this section.

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.

San Juan Water District
Table 1: Net Position by Component
 (Accrual Basis of Accounting)



Fiscal Year Ending June 30	^A 2012	^A 2013	^B 2014	^C 2015	^D 2016	^E 2017	^D 2018	2019	2020	2021
Net Position:										
Net investment in capital assets	\$38,861,678	\$49,186,800	\$41,785,998	\$38,531,907	\$38,997,463	\$46,693,664	\$46,484,354	\$50,920,596	\$49,887,084	\$53,859,693
Restricted	2,911,170	2,911,170	2,911,170	2,911,577	2,912,921	-	-	-	-	-
Unrestricted	32,444,787	23,665,458	29,880,325	21,709,884	18,554,154	13,343,357	18,480,565	22,984,315	25,469,955	27,930,446
Total net position	<u>\$74,217,635</u>	<u>\$75,763,428</u>	<u>\$74,577,493</u>	<u>\$63,153,368</u>	<u>\$60,464,538</u>	<u>\$60,037,021</u>	<u>\$64,964,919</u>	<u>\$73,904,911</u>	<u>\$75,357,039</u>	<u>\$81,790,139</u>

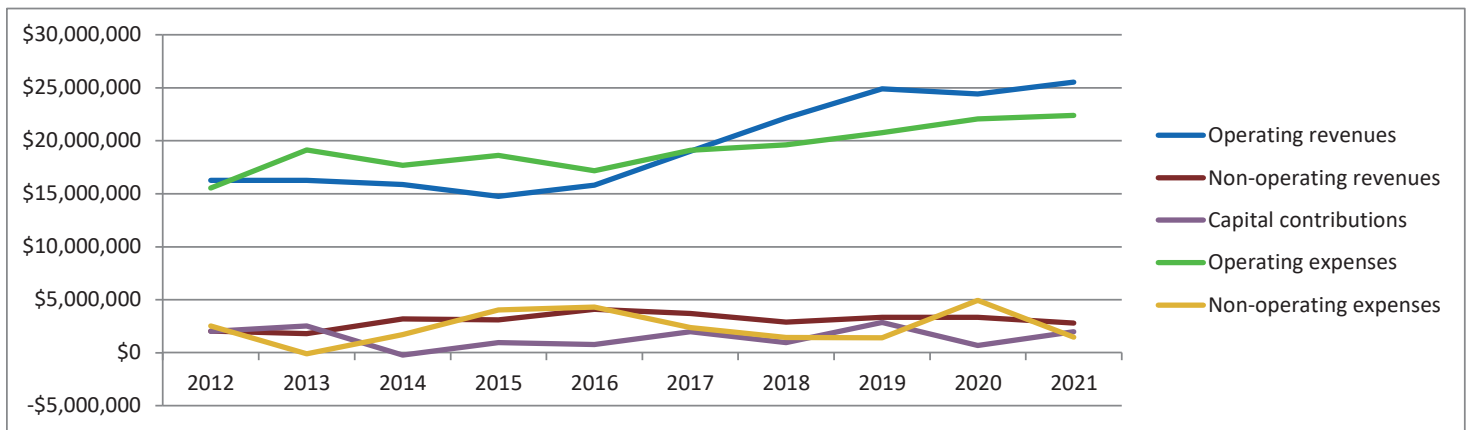
Notes:

- ^A Restated to reflect implementation of GASB Statements 63 and 65, and other prior-year adjustments.
- ^B Restated to reflect implementation of GASB Statement 68 and capital asset prior year adjustments.
- ^C Restated to reflect capital asset and compensated absences prior year adjustments.
- ^D Restated for capital asset prior year adjustment.
- ^E Restated to reflect the implementation of GASB Statement No. 75 for Postemployment Benefits Other Than Pensions (OPEB).

Source: San Juan Water District Finance & Administrative Services Department

San Juan Water District
Table 2: Changes in Net Position
 (Accrual Basis of Accounting)

Fiscal Year Ending June 30	2012	2013	2014	^A 2015	^A 2016	2017	^A 2018	2019	2020	2021
Operating Revenues										
Wholesale revenue	\$ 7,364,002	\$ 7,013,144	\$ 6,614,718	\$ 6,220,759	\$ 7,067,960	\$ 9,477,539	\$ 10,492,472	\$ 13,044,976	\$ 11,157,014	\$ 11,077,962
Retail revenue ^B	8,090,259	8,544,267	8,481,583	7,846,437	8,255,437	9,114,487	10,922,285	11,405,735	12,716,838	13,902,296
Other revenue	803,986	700,236	766,591	666,965	499,150	421,579	740,184	458,560	548,179	534,464
Total operating revenue	16,258,247	16,257,647	15,862,892	14,734,161	15,822,547	19,013,605	22,154,941	24,909,271	24,422,031	25,514,722
Operating Expenses	15,522,579	19,124,440	17,673,564	18,617,237	17,174,304	19,111,183	19,627,818	20,777,486	22,056,495	22,396,763
Net loss from operations	735,668	(2,866,793)	(1,810,672)	(3,883,076)	(1,351,757)	(97,578)	2,527,123	4,131,785	2,365,536	3,117,959
Non-operating revenues ^C	2,033,319	1,796,677	3,187,986	3,091,137	4,084,136	3,715,929	2,892,495	3,341,333	3,342,281	2,789,283
Non-operating expenses	2,534,731	(93,601)	1,725,227	4,035,641	4,299,268	2,387,144	1,438,018	1,399,653	4,936,534	1,466,318
Net income before capital contributions	234,256	(976,515)	(347,912)	(4,827,580)	(1,566,889)	1,231,207	3,981,600	6,073,465	771,283	4,440,924
Capital contributions ^C	2,009,234	2,522,308	(225,068)	959,849	762,439	1,987,666	946,298	2,866,527	680,845	1,992,176
Change in net position	\$ 2,243,490	\$ 1,545,793	\$ (572,980)	\$ (3,867,731)	\$ (804,450)	\$ 3,218,873	\$ 4,927,898	\$ 8,939,992	\$ 1,452,128	\$ 6,433,100



Note:

^A Restated to reflect prior year adjustments.

^B Retail Revenue only includes residential and commercial consumption from Fiscal Year Ending June 30, 2015 to present. Prior years included some non-consumption revenues.

^C Capital facilities fees are included in Capital contributions beginning in Fiscal Year Ending June 30, 2020. Prior to this fiscal year they were included in Non-operating revenues.

Source: San Juan Water District Finance & Administrative Services Department

San Juan Water District
Table 3: Wholesale Water Rates and Connection Fees
 Last Ten Years Effective January 1

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Uniform Commodity Rate (UCR):										
San Juan Water District Retail	\$ 90.60	\$ 90.60	\$ 93.32	\$ 89.17	\$ 102.02	\$ 81.14	\$ 81.14	\$ 81.14	\$ 81.14	\$ 81.14
Citrus Heights Water District	90.60	90.60	93.32	89.17	102.02	81.14	81.14	81.14	81.14	81.14
Fair Oaks Water Company	90.60	90.60	93.32	89.17	102.02	81.14	81.14	81.14	81.14	81.14
Orange Vale Water Company	90.60	90.60	93.32	89.17	102.02	81.14	81.14	81.14	81.14	81.14
City of Folsom	90.60	90.60	93.32	89.17	102.02	81.14	81.14	81.14	81.14	81.14
Annual Service Charge:										
San Juan Water District Retail	\$ 311,080	\$ 311,080	\$ 320,412	\$ 440,965	\$ 505,258	\$ 1,114,644	\$ 1,359,660	\$ 1,635,696	\$ 2,049,400	\$ 2,264,755
Citrus Heights Water District	367,450	367,450	378,474	462,858	530,343	1,142,268	1,393,352	1,676,228	1,951,068	2,163,289
Fair Oaks Water Company	208,340	208,340	214,590	356,683	408,687	855,824	1,043,948	1,255,888	1,391,644	1,502,009
Orange Vale Water Company	80,300	80,300	82,709	156,402	179,205	394,248	480,908	578,540	688,408	747,996
City of Folsom	35,160	35,160	36,215	44,925	51,475	113,664	138,652	166,800	206,256	222,934
Annual Debt Service Charge: ^A										
San Juan Water District Retail	\$ 585,863	\$ 570,181	\$ 613,611	\$ 447,679	\$ 613,811	\$ 613,752	\$ 613,804	\$ 505,084	\$ 540,568	\$ 535,680
Citrus Heights Water District	621,477	648,443	672,537	673,415	672,833	672,804	672,752	556,964	514,632	502,200
Fair Oaks Water Company	434,744	405,722	443,222	443,957	443,513	443,452	443,404	371,316	367,072	385,020
Orange Vale Water Company	179,008	180,570	191,913	192,041	191,922	191,952	191,952	155,584	181,580	184,140
City of Folsom	51,581	53,653	56,430	142,591	142,283	142,156	141,952	118,468	140,204	136,172
Capital Facilities Charge: ^B										
San Juan Water District Retail				\$ 458,635	\$ 493,158	\$ 426,660	\$ 34,524	\$ 34,524	\$ 34,524	\$ -
Citrus Heights Water District				-	-	-	-	-	-	-
Fair Oaks Water Company				-	-	-	-	-	-	-
Orange Vale Water Company				210,270	219,447	219,448	9,176	9,176	9,176	-
City of Folsom				71,595	71,595	71,596	-	-	-	-
Capital Facilities Fees: ^C										
Up to 1" Meter	\$ 354	\$ 364	\$ 372	\$ 381	\$ 391	\$ 400	\$ 412	\$ 1,186	\$ 1,216	\$ 1,233
1" Meter	588	605	619	633	650	665	686	1,186	1,216	1,233
1 1/2" Meter	1,178	1,212	1,240	1,269	1,303	1,333	1,374	2,371	2,430	2,464
2" Meter	1,884	1,938	1,983	2,029	2,083	2,131	2,197	3,794	3,889	3,943
3" Meter	3,767	3,874	3,964	4,055	4,164	4,260	4,392	7,589	7,779	7,888
4" Meter	5,887	6,055	6,196	6,339	6,509	6,659	6,865	11,857	12,153	12,323
6" Meter	14,717	15,136	15,489	15,845	16,270	16,644	17,160	29,643	30,384	30,809
8" Meter	21,193	21,797	22,305	22,818	23,430	23,969	24,712	42,686	43,753	44,366
10" Meter	34,145	35,118	35,936	36,763	37,748	38,616	39,813	68,772	70,491	71,478
12" Meter	50,629	52,072	53,285	54,511	55,972	57,259	59,034	101,973	104,522	105,985

Notes:

^A 2012 Annual Debt Service Charges were revised during the calendar year.

^B The Capital Facilities Charge was implemented in 2015.

^C Capital Facilities Fees in 2019 were effective on February 26, 2019.

Source: San Juan Water District Finance & Administrative Services Department

San Juan Water District
Table 4: Retail Water Rates and Connection Fees
 Last Ten Years Effective January 1

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Commodity Rate per 100 CCF: ^{A,B,C}										
Uniform Rate	\$ -	\$ -	\$ -	\$ 0.80	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92	\$ 0.92
Residential										
0 to 20 ccf	0.44	0.45	0.46	-	-	-	-	-	-	-
21 to 200 ccf	0.74	0.75	0.77	-	-	-	-	-	-	-
201+ ccf	0.52	0.53	0.54	-	-	-	-	-	-	-
Commercial	0.63	0.64	0.66	-	-	-	-	-	-	-
Daily Base Charge (fixed based on meter size): ^A										
Up to 1"	\$ 1.15	\$ 1.17	\$ 1.20	\$ 1.08	\$ 1.24	\$ 1.42	\$ 1.63	\$ 1.83	\$ 2.05	\$ 2.23
1 1/2"	3.07	3.13	3.19	2.88	3.31	3.68	4.22	4.75	5.32	5.78
2"	4.90	5.00	5.10	4.59	5.28	5.58	6.72	7.56	8.47	9.20
3"	9.75	9.95	10.14	9.13	10.50	10.90	12.51	14.07	15.76	17.13
4"	15.19	15.49	15.80	14.23	16.36	18.12	20.80	23.40	26.21	28.48
6"	30.36	30.97	31.59	28.46	32.73	36.18	41.54	46.73	52.34	56.88
8"	54.58	55.67	56.79	51.16	58.83	57.85	66.42	74.72	83.68	90.94
10"	87.90	89.66	91.45	82.39	94.75	N/A	N/A	N/A	N/A	N/A
12"	130.32	132.93	135.60	122.16	140.48	N/A	N/A	N/A	N/A	N/A
Fire District	5.90	6.02	6.15	5.53	6.36	7.28	8.36	N/A	10.53	11.44
Daily Base Charge for Private Fire Lines (fixed based on meter size): ^A										
4"	\$ 0.44	\$ 0.45	\$ 0.46	\$ 0.47	\$ 0.53	\$ 0.57	\$ 0.62	\$ 0.68	\$ 0.74	\$ 0.78
6"	0.65	0.66	0.68	0.70	0.78	0.84	0.92	1.00	1.09	1.16
8"	0.88	0.90	0.92	0.95	1.05	1.14	1.24	1.35	1.47	1.56
10"	1.05	1.07	1.09	1.12	1.26	1.36	1.48	1.61	1.75	1.86
Capital Facilities Fees (see Table 3: Wholesale Rates for additional fees): ^D										
Up to 1" Meter	\$ 13,488	\$ 13,872	\$ 14,195	\$ 14,521	\$ 14,910	\$ 15,253	\$ 15,726	\$ 15,726	\$ 15,726	\$ 15,726
1 1/2" Meter	26,974	27,743	28,389	29,042	29,820	30,506	31,452	31,452	31,452	31,452
2" Meter	43,159	44,389	45,423	46,468	47,713	48,810	50,323	50,323	50,323	50,323
3" Meter	86,318	88,778	90,847	92,936	95,427	97,622	100,648	100,648	100,648	100,648
4" Meter	133,953	137,771	140,981	144,224	148,089	151,495	156,191	156,191	156,191	156,191
6" Meter	269,744	277,432	283,896	290,426	298,209	305,068	314,525	314,525	314,525	314,525
8" Meter	485,550	499,388	511,024	522,778	536,788	549,134	566,157	566,157	566,157	566,157
10" Meter	782,275	804,570	823,316	842,252	864,824	884,715	912,141	912,141	912,141	912,141
12" Meter	1,159,924	1,192,982	1,220,778	1,248,856	1,282,325	1,311,819	1,352,485	1,352,485	1,352,485	1,352,485

Notes:

^A The 2015 rates were amended February 1, 2015.

^B Beginning February 1, 2015 the tiered rate structure was replaced with a uniform rate.

^C A 10% drought surcharge on the volumetric rate was implemented on June 1, 2015 and removed April 1, 2016.

^D 2019 Capital Facilities Fees were effective on February 26, 2019.

Source: San Juan Water District Finance & Administrative Services Department
 San Juan Water District Customer Service Department

San Juan Water District
Table 5: Retail Metered Water Sales by Type
 Last Ten Fiscal Years

Fiscal Year	Residential	Commercial	Total Water Sales	Total Water Deliveries (CCF)
2012	\$ 7,058,136	\$ 1,025,042	\$ 8,083,178	5,229,292
2013	7,432,485	1,110,112	8,542,597	5,823,065
2014	7,388,798	1,119,919	8,508,716	5,430,370
2015 ^A	6,661,233	1,185,368	7,846,601	4,414,012
2016 ^A	7,196,801	1,058,636	8,255,437	4,717,454
2017 ^A	7,952,605	1,161,882	9,114,487	4,663,318
2018 ^A	9,533,095	1,389,190	10,922,285	4,990,170
2019	9,960,544	1,445,191	11,405,735	4,732,317
2020	11,120,000	1,596,838	12,716,838	5,152,696
2021	12,158,447	1,743,849	13,902,296	5,297,359

Note:

^A Total Water Deliveries for Fiscal Years 2014-2015 through 2017-2018 are reported from August through July to match accrual adjustments at fiscal year end.

Sources: *San Juan Water District Finance Department (revenue)*
San Juan Water District Water Treatment Department (water deliveries) through Fiscal Year 2020
San Juan Water District Customer Service Department (water deliveries) beginning Fiscal Year 2021

San Juan Water District
Table 6: Ten Largest Retail Customers
 Current Year and Nine Years Ago

Customers	Fiscal Year					
	2021			2012		
	Total Revenue	Rank	Percentage of Revenue	Total Revenue	Rank	Percentage of Revenue
Eureka Union School District/Cavitt Jr. High	\$ 66,017	1	0.47%			
San Juan Unified School District	40,006	2	0.29%			
Roseville Joint Union High School	39,198	3	0.28%	\$ 19,455	1	0.24%
Placer County Department of Facility Services	28,582	4	0.20%			
City of Folsom	20,506	5	0.15%	12,303	3	0.15%
Granite Bay Business Park	17,079	6	0.12%	11,648	5	0.15%
Bushnell's Landscape Creations	16,307	7	0.12%	10,774	6	0.13%
Granite Bay Estates MHC LLC	15,123	8	0.11%			
City of Roseville	14,937	9	0.11%			
Eskaton Granite Bay	14,913	10	0.11%			
Rolling Greens Estates LLC				13,960	2	0.17%
California State Department of Parks & Rec				11,958	4	0.15%
Sierra Valley Real Estate				10,552	7	0.13%
Maison Chapeaux				9,841	8	0.12%
Roseville Parkway of Swan Lake				8,423	9	0.11%
Otow Revocable Living Trust				7,554	10	0.09%
Total	\$ 272,668		1.9600%	\$ 116,468		1.44%
Total Customer Revenue ^A	\$ 13,902,296			\$ 8,083,178		

Note:

^A Total Customer Revenue includes the District's total commercial and residential retail revenue.

Source: San Juan Water District Customer Service Department

San Juan Water District
Table 7: Principal Property Taxpayers (Top 20)
 Current Year and Nine Years Ago

Taxpayer	Primary Land Use	Fiscal Year			
		2021		2012	
		Taxable Assessed Value	Percentage of Total Taxable Assessed Value	Taxable Assessed Value	Percentage of Total Taxable Assessed Value
Montage Apartments Prop Owner LLC	Apartments	\$ 80,099,978	0.37%		
Birdcage GRF2 LLC	Shopping Center	72,486,465	0.33%		
Ethan Conrad	Shopping Center	55,916,588	0.26%		
Mitchell/Sippola LP	Shopping Center	51,730,775	0.24%		
Rollingwood Commons Apartments LLC	Apartments	49,220,776	0.23%	\$ 29,934,859	0.27%
AU Zone Madison LLC/NMC Madison Marketplace	Shopping Center	48,441,022	0.22%		
MG Atwood Apartments RIA LLC	Apartments	47,940,000	0.22%		
Wal Mart Real Estate Business Trust	Commercial	32,400,173	0.15%	19,850,000	0.18%
Sacto Fair Oaks Blvd Apartments LP	Apartments	29,346,095	0.14%	22,836,093	0.21%
Fair Oaks Fountains LLC	Apartments	27,072,199	0.13%	18,842,835	0.17%
MGP XII Sunrise Village LLC	Shopping Center	26,842,330	0.12%		
Wedgewood Commons Apartments LLC	Apartments	26,291,052	0.12%		
Marshall Field Stores Inc	Commercial	26,006,544	0.12%	23,300,272	0.21%
KO Spring Creek LP/MZ Spring Creek LLC	Apartments	24,581,978	0.11%		
Costco Wholesale Corporation	Commercial	24,495,080	0.11%	21,363,137	0.19%
Madison & Sunrise Associates LLC	Shopping Center	24,069,540	0.11%	20,899,681	0.19%
MGP XI US Properties LLC	Shopping Center	23,346,574	0.11%		
Sunrise CH LLC/Sunrise Mall Realty LLC	Shopping Center	23,052,000	0.11%		
Salishan Apartments LP	Apartments	22,672,050	0.10%	19,156,700	0.17%
Canyon Terrace Folsom LLC	Apartments	22,593,633	0.10%		
Steadfast Sunrise I LLC	Commercial			114,761,141	1.03%
MP Birdcage Marketplace LLC	Shopping Center			57,788,574	0.52%
The Realty Associates Fund VIII LP	Shopping Center			53,363,989	0.48%
VIF & Lyon Oak Creek LLC	Apartments			50,261,544	0.45%
Grove at Sunrise LLC	Apartments			28,526,113	0.26%
PK I Cable Park LP	Commercial			26,186,126	0.24%
Theodore Mitchell	Apartments			22,319,605	0.20%
Sears Roebuck & Company	Commercial			21,043,423	0.19%
Lowes HIW Inc.	Commercial			20,351,932	0.18%
Fair Oaks Promenade LLC	Commercial			20,247,994	0.18%
First Acorn LLC	Commercial			19,046,125	0.17%
Placer Partners LLC	Commercial			18,682,569	0.17%
Total		\$ 738,604,852	3.40%	\$ 628,762,712	5.66%

2020-2021 Total Secured Assessed Valuation:

\$21,721,380,992

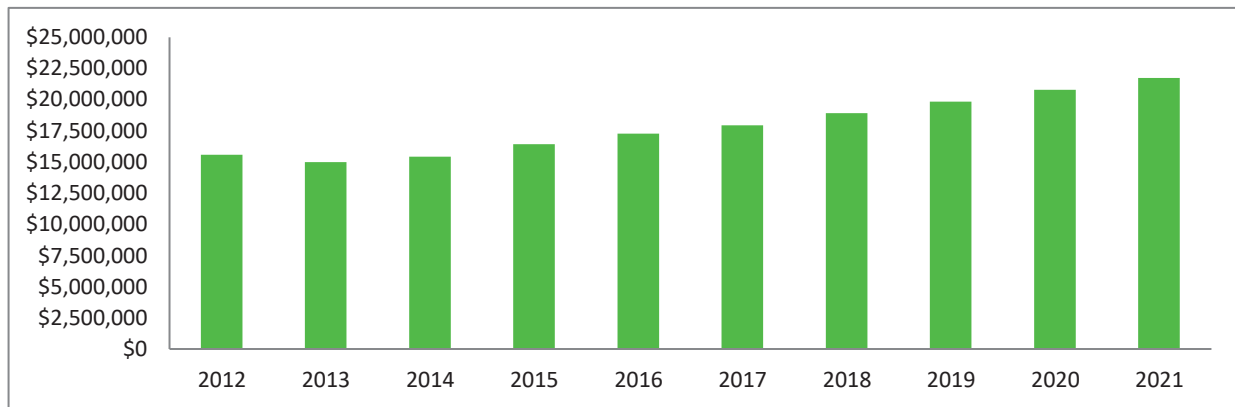
2011-2012 Total Secured Assessed Valuation:

\$11,113,030,569

Source: California Municipal Statistics, Inc

San Juan Water District
Table 8: Assessed Actual Value of Taxable Property
 (Accrual Basis of Accounting)
 Last Ten Fiscal Years
 (in thousands of dollars)

Fiscal Year	Secured Assessed Value	Unsecured Assessed Value	Total Assessed Value	Total Property Tax Revenue	Total Direct Tax Rate
2012	\$ 15,579,095	\$ 32,499	\$ 15,611,594	\$ 1,561	0.010%
2013	14,980,101	242,107	15,222,208	1,606	0.010%
2014	15,425,919	232,223	15,658,142	1,678	0.011%
2015	16,414,070	223,352	16,637,422	1,798	0.011%
2016	17,262,244	216,199	17,478,443	1,908	0.011%
2017	17,928,033	216,351	18,144,384	2,037	0.011%
2018	18,906,931	211,559	19,118,490	2,123	0.011%
2019	19,830,731	220,445	20,051,176	2,236	0.011%
2020	20,790,779	231,301	21,022,080	2,329	0.011%
2021	21,721,381	236,016	21,957,397	2,431	0.011%



Note: In 1978 the voters of the State of California passed Proposition 13 which limited property taxes to a total maximum rate of 1% based upon the assessed value of the property being taxed. Each year, the assessed value of property may be increased by an "inflation factor" (limited to a maximum increase of 2%). With few exceptions, property is only reassessed at the time that it is sold to a new owner. At that point, the new assessed value is reassessed at the purchase price of the property sold. The assessed valuation data shown above represents the only data currently available with respect to the actual market value of taxable property and is subject to the limitations described above.

Sources: County of Sacramento and County of Placer (Fiscal Years 2011-2012 through 2014-2015)
 California Municipal Statistics, Inc. (Fiscal Year 2015-2016 through current)

San Juan Water District
Table 9: Ratios of Outstanding Debt by Type
 Last Ten Fiscal Years

Fiscal Year	Revenue Bonds	Certificates of Participation	Economic Development Admin Loan	California Energy Commission Loan	Unamortized Premiums	Total Debt	Percentage of Personal Income	Debt Per Capita ^A
2012	\$ 13,625,000	\$ 30,085,000	\$ 129,527	\$ -	\$ 1,818,156	\$ 45,657,683	74.35%	253.65
2013	12,145,000	30,075,000	105,916	-	1,686,792	44,012,708	68.90%	242.18
2014	11,895,000	29,670,000	81,190	-	1,560,211	43,206,401	65.97%	237.09
2015	11,475,000	29,255,000	55,159	-	1,435,162	42,220,321	48.24%	278.63
2016	11,035,000	28,825,000	27,826	-	1,312,829	41,200,655	45.52%	269.97
2017	36,710,000	-	-	-	3,217,870	39,927,870	41.32%	259.78
2018	35,300,000	-	-	-	3,013,568	38,313,568	35.74%	247.53
2019	34,250,000	-	-	-	2,812,806	37,062,806	32.73%	237.79
2020	33,165,000	-	-	-	2,615,939	35,780,939	29.81%	236.43
2021	32,030,000	-	-	-	2,424,194	34,454,194	N/A	226.82

^A The total population used to calculate the Debt Per Capita for Fiscal Year 2020 double counted the retail population. The Debt Per Capita has been updated using the correct population for that fiscal year.

Note: Details regarding the District's debt can be found in the notes to the financial statements.

Source: San Juan Water District Finance & Administrative Services Department

San Juan Water District
Table 10: Computation of Direct and Overlapping Bonded Debt
June 30, 2021

2020-2021 Assessed Valuation:			\$ 21,957,396,644
DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT	Total Debt	Percent Applicable^A	District's Share of Debt
Los Rios Community College District	\$ 415,205,000	7.38%	\$ 30,633,825
Sierra Joint Community College District School Facilities Improvement District No. 4	167,570,000	7.790	13,053,703
Folsom-Cordova Unified School District School Facilities Improvement District No. 2	15,873,514	9.900	1,571,478
Folsom-Cordova Unified School District School Facilities Improvement District No. 5	179,345,000	10.184	18,264,495
San Juan Unified School District	666,805,642	36.885	245,951,261
Placer Union High School District	20,922,455	4.149	868,073
Placer Union High School District School Facilities Improvement District No. 2	39,575,000	11.514	4,556,666
Roseville Joint Union High School District	127,884,202	15.325	19,598,254
Eureka Union School District	213,644	72.196	154,242
Loomis Union School District	1,815,000	15.090	273,884
Roseville City School District	11,916,509	0.585	69,712
Fair Oaks Recreation and Park District	17,610,000	98.907	17,417,523
^A The total population used to calculate the Debt Per Capita for Fiscal Year 2020 double counted the retail population. The Debt Per Capita has been updated using the correct population for that fiscal year.		100.000	
	622,000		622,000
California Municipal Finance Authority Community Facilities District No. 2020-8	2,830,000	100.000	2,830,000
Roseville Placer Valley Sports Complex and Tourism Marketing Assessment District	32,159,000	2.242	721,005
California Statewide Community Development Authority Obligations	11,357,523	100.000	11,357,523
San Juan Water District	34,454,194	100.000	34,454,194
TOTAL DIRECT AND OVERLAPPING TAX AND ASSESSMENT DEBT	\$ 1,746,158,683		\$ 402,397,838
OVERLAPPING GENERAL FUND DEBT			
Sacramento County General Fund Obligations	\$ 139,167,413	8.91%	\$ 12,399,816
Sacramento County Pension Obligation Bonds	712,785,052	8.91	63,509,148
Sacramento County Board of Education General Fund Obligations	3,100,000	8.91	276,210
Placer County General Fund Obligations	19,355,000	6.775	1,311,301
Placer County Office of Education Certificates of Participation	480,000	6.775	32,520
Sierra Joint Community College District Certificates of Participation	1,566,000	5.163	80,853
Roseville Joint Union High School District Certificates of Participation	61,150,000	15.325	9,371,238
Eureka Union School District Certificates of Participation	2,590,000	72.196	1,869,876
Other School District General Fund Obligations	4,070,000	Various	85,685
City of Citrus Heights General Fund Obligations	3,520,001	67.286	2,368,468
City of Folsom General Fund Obligations	1,320,582	11.309	149,345
City of Roseville General Fund Obligations	19,308,936	2.241	432,713
Sacramento Metropolitan Fire District General Fund Obligations	8,375,000	19.544	1,636,810
Sacramento Metropolitan Fire District Pension Obligation Bonds	30,410,000	19.544	5,943,330
South Placer Fire Protection District Certificates of Participation	4,815,000	62.249	2,997,289
Orangevale Recreation and Park District General Fund Obligations	940,000	99.957	939,596
Sunrise Recreation and Park District Certificates of Participation	5,275,000	37.876	1,997,959
Placer Mosquito and Vector Control District General Fund Obligations	2,402,000	6.775	162,736
TOTAL GROSS OVERLAPPING GENERAL FUND DEBT	\$ 1,020,629,984		\$ 105,564,893
Less: Sacramento County supported obligations			1,330,032
TOTAL NET OVERLAPPING GENERAL FUND DEBT			\$ 104,234,861
TOTAL DIRECT DEBT			\$ 34,454,194
TOTAL GROSS OVERLAPPING DEBT			\$ 473,508,537
TOTAL NET OVERLAPPING DEBT			\$ 472,178,505
GROSS COMBINED TOTAL DEBT^B			\$ 507,962,731
NET COMBINED TOTAL DEBT			\$ 506,632,699
RATIOS TO FISCAL YEAR ASSESSED VALUATION			
Direct Debt		0.16%	
Total Direct and Overlapping Tax and Assessment Debt		1.83%	
Gross Combined Total Debt		2.31%	
Net Combined Total Debt		2.31%	

Notes:

^A The percentage of overlapping debt applicable to the water district is estimated using taxable assessed property value. Applicable percentages were estimated by determining the portion of the overlapping district's assessed value that is within the boundaries of the water district divided by the overlapping district's total taxable assessed value.

^B Excludes tax and revenue anticipation notes, enterprise revenue, mortgage revenue and non-bonded capital lease obligations.

Source: California Municipal Statistics, Inc.
San Juan Water District Finance & Administrative Services Department

San Juan Water District
Table 11: Ratio of Annual Debt Service Expenses for All Debt to Total General Expenses
 Last Ten Fiscal Years

Fiscal Year	Principal	Interest ^A	Total Debt Service	Total General Expenses ^B	Ratio of Debt Service to Total General Expenses
2012	\$ 1,053,410	\$ 2,448,654	\$ 3,502,064	\$ 15,838,223	22.11%
2013	1,516,616	2,117,353	3,633,969	16,544,003	21.97%
2014	679,726	2,265,829	2,945,555	17,641,917	16.70%
2015	861,031	2,246,935	3,107,966	15,709,068	20.67%
2016	897,333	2,214,358	3,111,691	19,367,331	16.07%
2017	927,826	2,150,429	3,078,255	19,440,126	15.83%
2018	1,410,000	1,525,956	2,935,956	20,000,867	14.68%
2019	1,050,000	1,486,081	2,536,081	20,785,491	12.20%
2020	1,085,000	1,444,171	2,529,171	25,640,417	9.86%
2020	1,135,000	1,394,812	2,529,812	22,556,045	11.22%

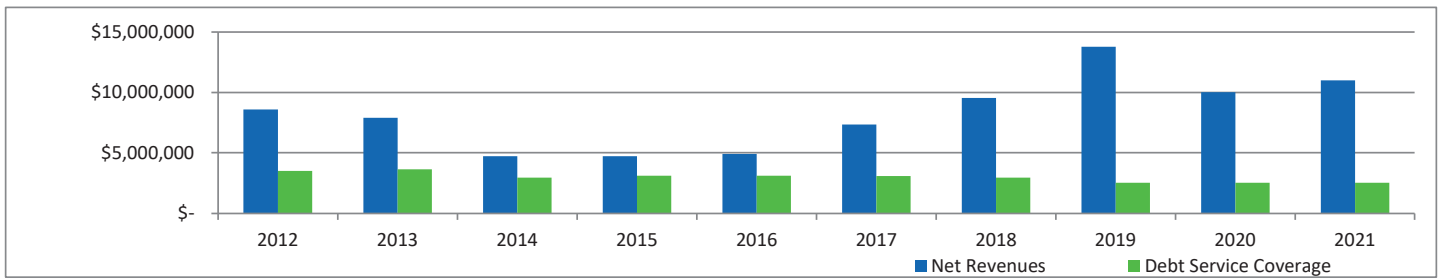
^A The total population used to calculate the Debt Per Capita for Fiscal Year 2020 double counted the retail population. The Debt Per Capita has t

^A Interest is the fiscal year interest expense less amortization expense.

^B Total general expenses are total expenses exclude interest expense. Details regarding the District's outstanding debt can be found in the notes to the financial statements.

Source: San Juan Water District Finance & Administrative Services Department

San Juan Water District
Table 12: Debt Service Coverage
 Last Ten Fiscal Years



	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenues										
^A The total population used to	\$ 8,090,259	\$ 8,544,267	\$ 8,481,583	\$ 7,846,437	\$ 8,255,437	\$ 9,114,487	\$ 10,922,285	\$ 11,405,735	\$ 12,716,838	\$ 13,902,296
Wholesale Water Sales	7,364,002	7,013,144	6,614,719	6,379,883	7,067,960	9,477,539	10,492,472	13,044,976	11,157,014	11,077,962
Capital Charges/Other Contributions ^A										1,420,305
Capital Contributions ^B	2,009,234	2,522,308	(225,068)	959,849	762,439	600,311	946,298	2,601,290	232,052	-
Connections/Annexations	176,362	34,741	1,134,335	1,020,687	657,865	399,703	397,668	207,520	380,793	-
Property Tax Revenue	1,561,130	1,606,175	1,677,842	1,799,464	1,908,134	2,036,972	2,123,196	2,236,374	2,328,700	2,431,477
Investment Income	187,780	52,954	271,721	147,684	217,332	123,079	107,104	654,311	811,433	143,967
Other	912,033	803,044	870,679	790,267	1,799,955	1,577,754	1,004,711	701,688	750,327	748,303
Total	\$ 20,300,800	\$ 20,576,633	\$ 18,825,811	\$ 18,944,271	\$ 20,669,122	\$ 23,329,845	\$ 25,993,734	\$ 30,851,894	\$ 28,377,157	\$ 29,724,310
Operation & Maintenance Costs										
Source of Supply	\$ 3,186,686	\$ 3,506,604	\$ 2,912,322	\$ 3,082,424	\$ 2,861,628	\$ 3,960,004	\$ 4,420,199	\$ 4,777,081	\$ 4,158,215	\$ 4,186,231
Transmission/Distribution	1,764,998	1,926,664	2,240,966	2,671,982	2,530,756	2,827,356	3,133,490	3,474,927	3,746,886	4,049,269
Water Treatment	1,701,918	1,932,517	1,888,549	2,147,336	2,004,076	2,384,261	2,781,469	2,769,364	3,242,385	2,742,205
Administration/General	2,455,196	2,661,692	3,822,770	3,301,971	3,727,237	3,738,168	2,719,157	2,934,918	2,934,726	3,111,632
Customer Service	681,163	697,301	597,624	540,731	572,400	552,993	648,714	661,246	736,420	690,755
Water Efficiency	662,589	614,749	649,832	682,311	726,091	512,520	369,331	413,627	725,636	491,287
Engineering	325,113	264,583	633,783	432,701	603,427	603,841	662,812	810,128	422,066	896,033
Pumping and Telemetry ^C	621,783	609,304	759,067	-	-	-	-	-	-	-
Retirement/Pension	252,332	307,509	398,851	586,942	443,149	976,780	1,603,957	1,132,056	2,244,459	2,313,614
Other	53,233	149,947	198,473	765,647	2,299,092	421,171	106,159	102,438	149,816	247,059
Total	\$ 11,705,011	\$ 12,670,870	\$ 14,102,237	\$ 14,212,045	\$ 15,767,856	\$ 15,977,094	\$ 16,445,288	\$ 17,075,785	\$ 18,360,609	\$ 18,728,085
Net Revenues	\$ 8,595,789	\$ 7,905,763	\$ 4,723,574	\$ 4,732,226	\$ 4,901,266	\$ 7,352,751	\$ 9,548,446	\$ 13,776,109	\$ 10,016,548	\$ 10,996,225
Debt Service										
2017 Bonds ^D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,181	\$ 1,971,722	\$ 1,569,996	\$ 1,567,063	\$ 1,563,329
2012 Bonds	-	1,883,113	804,300	971,800	979,200	968,500	964,234	966,085	962,108	966,483
2009 COPs ^D	1,718,075	1,717,675	2,112,275	2,106,075	2,102,400	2,057,650	-	-	-	-
2003 COPs	1,747,713	-	-	-	-	-	-	-	-	-
EDA Loan	30,088	30,088	30,091	30,091	30,091	28,924	-	-	-	-
CEC Advance	6,188	3,094	-	-	-	-	-	-	-	-
Total	\$ 3,502,064	\$ 3,633,970	\$ 2,946,666	\$ 3,107,966	\$ 3,111,691	\$ 3,078,255	\$ 2,935,956	\$ 2,536,081	\$ 2,529,171	\$ 2,529,812
Debt Service Coverage	2.45	2.18	1.60	1.52	1.58	2.39	3.25	5.43	3.96	4.35

Notes:
^A Capital Contributions and Other Contributions as of Fiscal Year 2020 includes Connections/Annexations (Capital Facilities Fees) and Capital Contributions, but excludes capital asset contributions (donations).
^B Capital Contributions excludes capital asset contributions (donations).
^C Beginning in Fiscal Year 2014-2015, Pumping and Telemetry is split between Water Treatment and Transmission and Distribution.
^D The 2009 COP Bonds were refunded in June 2017 by the 2017 Bonds.

Source: San Juan Water District Finance & Administrative Services Department

San Juan Water District
Table 13: Principal Employers for Counties Served
 Current Year and Six Years Ago

County of Sacramento Employer ^A	Fiscal Year					
	2021			2015 ^B		
	Number of Employees	Rank	Percentage of Total Employed	Number of Employees	Rank	Percentage of Total Employed
State of California	82,076	1	12.49%	74,329	1	11.44%
UC Davis Health	14,618	2	2.22%	9,706	3	1.49%
Sacramento County	12,585	3	1.91%	10,598	2	1.63%
Kaiser Permanente	12,078	4	1.84%	6,464	7	0.99%
U.S. Government	11,752	5	1.79%	9,668	4	1.49%
Dignity Health	10,888	6	1.66%	6,286	8	0.97%
Sutter Health	10,764	7	1.64%	8,817	5	1.36%
Intel Corporation	5,992	8	0.91%	6,200	9	0.95%
California State University, Sacramento	5,283	9	0.80%			
San Juan Unified School District	4,962	10	0.76%	7,523	6	1.16%
Elk Grove Unified School District				5,758	10	0.89%
Sacramento Municipal Utility District						
Total	170,998		26.02%	145,349		22.37%
Total Employed in Sacramento County	657,300			649,800		

County of Placer Employer ^A	Fiscal Year					
	2020			2015 ^B		
	Number of Employees	Rank	Percentage of Total Employed	Number of Employees	Rank	Percentage of Total Employed
Kaiser Permanente	6,356	1	3.62%	3,839	1	2.26%
Sutter Health	5,835	2	3.33%	3,693	2	2.18%
Placer County	2,939	3	1.68%	2,378	4	1.40%
Thunder Valley Casino Resort	2,500	4	1.42%	1,875	6	1.10%
Sierra Joint Community College District	2,149	5	1.22%			
Squaw Valley Alpine Meadows	2,130	6	1.21%	2,500	3	1.47%
PRIDE Industries, Inc.	1,291	7	0.74%	1,221	7	0.72%
Safeway, Inc.	1,242	8	0.71%	1,218	8	0.72%
City of Roseville	1,220	9	0.70%	1,047	9	0.62%
Hewlett-Packard Co.	1,200	10	0.68%	2,000	5	1.18%
Roseville City School District				1,015	10	0.60%
Total	26,862		15.31%	20,786		12.25%
Total Employed in Placer County	175,500			169,700		

^A Information is not available specific to San Juan Water District service area, so counties served are shown.

^B Employer information is not available for Fiscal Year 2012, so Fiscal Year 2015 data is being used for the comparison.

Sources: *Sacramento Business Journal* May 14, 2021/updated June 1, 2021 (Placer) and June 4, 2021 (Sacramento) issues
Sacramento Business Journal 2015
 California Employment Development Department

San Juan Water District
Table 14: Demographic and Economic Statistics
 Last Ten Fiscal Years

Fiscal Year	Wholesale Population^{A,B}	Retail Population^B	Total Personal Income^C	Per Capita Personal Income^{C,D}	Unemployment Rate^C
2012	180,000	30,722	61,406,829	34,115	10.80%
2013	181,739	30,831	63,877,648	35,148	8.48%
2014	182,239	31,009	65,495,913	35,940	7.37%
2015	151,531	29,452	87,513,638	57,753	5.78%
2016	152,614	29,578	90,506,232	59,304	5.61%
2017	153,697	29,704	96,641,943	62,878	4.62%
2018	154,781	29,830	107,192,168	69,254	4.08%
2019	155,865	29,957	113,234,951	72,649	3.74%
2020	151,341	29,680	120,033,390	79,313	13.06%
2021	151,903	29,712	Not yet available		7.05%

Note:

^A Wholesale population for 2012 through 2014 includes estimates of Citrus Heights Water District, Fair Oaks Water District, Orange Vale Water Company, San Juan Water District Retail and City of Folsom (served by San Juan Water District Wholesale) based on the 2010 Urban Water Management Plan.

Beginning with Fiscal Year 2015, the population is based on the 2015 Urban Water Management Plan, which includes a new calculation methodology from the Department of Water Resources.

Beginning in Fiscal Year 2020, the population is based on the 2020 Urban Water Management Plan, which includes a new calculation methodology from the Department of Water Resources. Fiscal Year 2020 has been adjusted to actual numbers based on the plan.

^B Retail Population is included in the Wholesale Population.

^C Total Personal Income, Per Capita Personal Income and the Unemployment Rate are not available for the District's specific service area, so it includes totals for both Sacramento and Placer Counties.

^D Per Capita Personal Income calculation was adjusted for all years to use the Wholesale Population. The previous calculation included the Wholesale Population plus Retail Population, which resulted in the double counting of the Retail Population.

Sources: *U.S. Department of Commerce, Bureau of Economic Analysis (total personal income)*
San Juan Water District Urban Management Plan (population)
California Employment Development Department (unemployment rate)

San Juan Water District
Table 15: Staffing - Certificates - Licenses by Function/Program
 Last Ten Fiscal Years

Comparison by Function/Program	Full-Time Equivalent Employees as of June 30									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Executive	3	3	3	3	3	4	4	4	4	4
Customer Service	4	4	4	4	4	4	4	5	4.5	4.5
Engineering Services	4	4	4	4	4	4	4	4	4	4
Field Services	15	15	15	15	15	15	15	14.9	13	13
Finance/Administrative Services	5	5	5	5	5	5	6	4	5	5
Operations	0	0	0	0	0	0	0	0	3	3
Water Efficiency	4	4	4	4	4	3	4	5	3.5	3.5
Water Treatment Operations	10	10	10	10	10	10	11	12.2	11	11
Total	45	45	45	45	45	45	47	48	48	48

Actual Versus Budgeted (Current Year and 9 Years Ago)	Fiscal Year 2021		Fiscal Year 2012	
	Filled as of		Filled as of	
	June 30	Budgeted	June 30	Budgeted
Executive	4.00	4.00	3.0	3.0
Customer Service	4.50	4.50	4.0	4.0
Engineering Services	4.00	4.00	3.0	4.0
Field Services	13.00	13.00	15.0	15.0
Finance/Administrative Services	5.00	5.00	5.0	5.0
Operations	3.00	3.00		
Water Efficiency	3.50	3.50	4.0	4.0
Water Treatment Operations	10.00	11.00	10.0	10.0
Total	47.00	48.00	44.0	45.0

Certificates and Licenses	November 30, 2021
American Water Works Association - Cross Connection Control Specialist	1
American Water Works Association - Water Use Efficiency Practitioner Grade 1	2
American Water Works Association - Water Quality Analyst	1
Backflow Prevention Assembly General Tester	7
State Water Resources Control Board Water Distribution Operator	
Grade 2	6
Grade 3	5
Grade 4	7
Grade 5	2
State Water Resources Control Board Water Treatment Operator	
Grade 1	1
Grade 2	10
Grade 3	2
Grade 4	2
Grade 5	3
California Professional Engineer - Civil	4
California Water Environment Association Electrical Technician Grade 2	1
Certified Public Accountant	1
Department of Industrial Relations - Certified General Electrician	1
Irrigation Association Certified Irrigation Landscape Auditor	1
National Association of Safety Professionals - Certified Safety Director	1
Qualified Water Efficient Landscaper	2
The State Bar of California - Attorney	1

Source: San Juan Water District Finance & Administrative Services Department
 San Juan Water District Field Services Department
 San Juan Water District Treatment Department

San Juan Water District
Table 16: Wholesale Water System Capital Asset and Operating Indicators
 Last Ten Fiscal Years

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Facilities:										
# of Treatment Plants	1	1	1	1	1	1	1	1	1	1
Plant Capacity (MGD) ^A	120	150	150	150	150	150	150	150	150	150
Miles of Pipeline ^B					16	16	16	16	16	16
# of ARVs	71	86	86	89	90	90	92	93	93	94
# of Blow-offs	52	59	59	60	59	59	61	61	61	61
# of Fire Hydrants	13	14	14	14	14	14	14	14	14	15
# of Valves	21	45	45	48	48	48	51	51	51	51
# of Pumping Stations ^C	-	-	-	-	1	1	1	1	1	1
# of Storage Tanks/Reservoirs	1	1	1	1	1	1	1	1	1	1
Water Supply Available (in acre-feet):										
Pre-1914 Water Rights	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000	33,000
USBR/CVP Water Contract	24,200	24,200	24,200	24,200	24,200	24,200	24,200	24,200	24,200	24,200
PCWA Contract	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Total Water Supply	82,200	82,200	82,200	82,200	82,200	82,200	82,200	82,200	82,200	82,200
Water Supply Delivered (in acre-feet):										
Pre-1914 Water Rights	34,912	34,961	30,952	29,372	26,219	27,126	33,996	28,466	32,846	33,215
USBR/CVP Water Contract	555	3,048	-	-	1,230	-	-	-	-	-
PCWA Contract	8,841	11,326	10,374	-	3,594	6,330	2,228	5,644	3,446	4,790
Total Water Supply Delivered	44,308	49,335	41,326	29,372	31,043	33,456	36,225	34,110	36,292	38,005
Production (average in acre-feet):										
Five Year	56,159	54,169	50,834	48,106	43,309	41,262	40,707	41,921	44,267	45,952
Ten Year	62,845	61,166	57,751	54,577	51,157	48,710	47,486	46,426	46,235	44,679
Fifteen Year	63,667	63,419	61,777	59,824	57,406	55,660	54,372	52,500	51,172	49,454
Twenty Year	60,690	60,753	60,156	59,548	58,737	58,066	57,760	56,832	55,954	54,562
Number of Retail Connections by Wholesale Customer:										
San Juan Water District	10,410	10,441	10,500	10,559	10,601	10,617	10,641	10,655	10,672	10,696
Citrus Heights Water District ^D	19,173	19,552	19,591	19,645	19,785	19,851	19,902	19,911	19,914	19,958
Fair Oaks Water District ^D	14,135	14,133	14,221	14,278	13,894	13,996	13,986	14,031	14,241	14,390
Orange Vale Water Company	5,545	5,600	5,600	5,600	5,600	5,600	5,673	5,679	5,679	5,682
City of Folsom	981	981	981	981	981	981	981	981	981	981
Total Connections	50,244	50,707	50,893	51,063	50,861	51,045	51,183	51,257	51,487	51,707
Population ^E	181,048	181,739	182,239	151,531	152,614	153,697	154,781	155,865	151,341	151,903

Notes:

^A Treatment plant is rated for 150 MGD. Normal permitted operation is 120 and permit conditions allow for up to 150 flows between May 15th and September 30th with State DPH conditional approval.

^B Wholesale pipeline numbers were calculated and removed from Retail's total miles of pipeline as of 2016.

^C Pump stations were assigned directly to Retail beginning January 1, 2011. Previously costs were recovered through the Wholesale Rate charged to SJWD Retail.

^D Connections are reported as of agency's December 31 fiscal year end.

^E The District updated population statistics in its 2015 Urban Water Management Plan, and again in its 2020 Urban Water Management Plan based on new calculation methodologies from the Department of Water Resources. Fiscal Year 2020 number has been adjusted from what was previously reported. See Demographic and Economic Table 14 for additional information.

Sources: San Juan Water District Finance & Administrative Services Department
 San Juan Water District Engineering Services Department
 San Juan Water District Wholesale Treatment Department

San Juan Water District
Table 17: Wholesale Water Production by Month
 Last Ten Fiscal Years
 (in million gallons)

	2011- 2012	2012- 2013	2013- 2014	2014- 2015	2015- 2016	2016- 2017	2017- 2018	2018- 2019	2019-2020	2020-2021
July	2,866	2,152	2,226	1,634	1,296	2,157	2,312	2,347	2,247	1,847
August	2,714	2,325	2,071	1,620	1,290	2,290	2,281	2,080	2,180	2,059
September	2,345	2,497	1,621	1,389	1,193	1,920	1,853	1,605	1,940	1,786
October	1,525	1,294	1,350	1,110	970	996	1,566	1,516	1,665	1,519
November	965	596	931	631	536	769	856	1,103	1,213	829
December	930	661	688	454	453	649	539	712	583	643
January	922	637	563	488	410	630	385	649	532	538
February	651	534	196	439	491	546	458	600	581	437
March	549	854	350	726	630	676	446	631	606	619
April	835	1,106	629	773	928	754	730	980	771	1,158
May	1,788	1,745	1,227	885	1,444	1,490	1,652	1,274	1,252	1,399
June	1,936	1,816	1,613	1,129	1,929	1,871	2,177	1,947	1,530	1,481
Annual Total	18,026	16,219	13,466	11,279	11,571	14,748	15,256	15,444	15,100	14,315
Average Monthly Water Production	1,502	1,352	1,122	940	964	1,229	1,271	1,287	1,258	1,193
Average Daily Water Production	49.4	44.4	36.9	30.9	31.7	40.4	41.8	42.3	41.4	39.2

Source: San Juan Water District Wholesale Operations Department

San Juan Water District
Table 18: Retail Water System Capital Asset and Operating Indicators
 Last Ten Fiscal Years

	Fiscal Year									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Facilities:										
Miles of Main Line ^A	214	214	214	216	201	206	206	206	206	206
# of ARVs	768	807	804	673	769	769	775	775	778	783
# of Blow-offs	788	861	861	739	798	798	807	809	811	819
# of Fire Hydrants	1,412	1,423	1,443	1,432	1,454	1,454	1,462	1,463	1,463	1,476
# of Valves	2,761	2,766	2,810	2,675	2,849	2,849	2,852	2,864	2,867	2,883
# of Pumping Stations	6	6	6	6	9	9	9	9	9	9
# of Storage Tanks/Reservoirs	1	1	1	1	3	3	3	3	3	3
Active Connections:										
Single-Family Residential	9,811	9,851	9,908	9,964	10,003	10,011	10,030	10,049	10,063	10,083
Multi-Family Residential	119	119	119	119	119	119	119	119	117	117
Commercial	239	242	242	241	243	249	250	248	250	251
Institutional	11	11	11	11	11	11	11	11	11	11
Landscape Irrigation	209	205	207	211	212	212	215	212	214	218
Agricultural Irrigation	4	5	5	5	5	7	8	8	9	8
Other	8	8	8	8	8	8	8	8	8	8
Total Connections	10,401	10,441	10,500	10,559	10,601	10,617	10,641	10,655	10,672	10,696
Total New Connections	40	40	59	59	42	16	24	14	17	24
Consumption (units of ccf):										
Single-Family Residential	4,500,448	5,008,334	4,645,129	3,022,810	2,951,662	3,508,844	4,028,167	3,830,930	4,250,655	4,553,104
Multi-Family Residential	83,539	80,962	76,392	57,293	54,675	58,822	60,879	66,619	63,846	64,094
Commercial	199,458	175,946	195,122	129,490	122,397	145,857	163,192	160,740	166,246	183,094
Institutional	74,877	116,328	97,881	85,287	78,787	56,236	84,318	84,234	86,038	82,264
Landscape Irrigation	360,465	426,595	402,151	252,183	244,749	235,248	357,005	337,484	366,671	381,763
Agricultural Irrigation	9,634	13,195	12,787	10,745	9,864	84,530	20,337	26,877	26,976	30,029
Other (sewer lift/pump stations)	871	1,705	908	827	791	245	442	1,561	1,178	3,013
Total Consumption	5,229,292	5,823,065	5,430,370	3,558,634	3,462,925	4,089,781	4,714,338	4,508,445	4,961,610	5,297,361
Average Daily Consumption	14,327	15,954	14,878	9,750	9,487	11,205	12,916	12,352	13,593	14,513
Population ^B	30,722	30,831	31,009	29,452	29,578	29,704	29,830	29,957	29,680	29,712

Note:

^A Wholesale pipeline numbers were removed from Retail's total miles of pipeline as of 2016.

^B Fiscal Year 2020 Population total adjusted based on what was reported in the 2020 Urban Water Management Plan.

Sources: San Juan Water District Customer Services Department
 San Juan Water District Engineering Services Department

San Juan Water District
Table 19: Capital Facilities Fee Report - Summary
Per Government Code Section 66013(d) and (e)
Fiscal Year Ended June 30, 2021

Connection Fees, beginning balance		\$	-
Wholesale Capital Facility Fees Collected	\$	268,649	
Retail Capital Facility Fees Collected		<u>1,082,998</u>	
Total Capital Facility Fees Collected		1,351,647	
Interest Earned		<u>15,845</u>	
Fees Available		1,367,492	
Applied to:			
Reimbursement for Existing Facilities - Wholesale ^A	\$	268,649	
Reimbursement for Existing Facilities - Retail ^A		1,098,843	
Current Year Projects		<u>-</u>	
Total Funds Applied		1,367,492	
Net Changes for the Year			<u>-</u>
Capital Facility Fees, ending balance		<u>\$</u>	<u>-</u>

^A The Wholesale Capital Facility Fee and 19.5% of the Retail Capital Facility Fee were calculated using the Buy-In Methodology. This methodology results in a fee, or portion thereof, that is designed to reimburse the District's ratepayers for the current depreciated replacement value of the existing system. The value of the system, upon which the fee was calculated, is disclosed in the Wholesale and Retail Capital Facility Fee Studies, respectively. Both reports are available upon request.

The District's 2006 Retail Capital Facility Fee Study resulted in a hybrid fee, wherein 19.5% of the fee utilized the buy-in methodology and 80.5% utilized the incremental approach. The incremental approach results in a fee designed to be collected and spent on future expansionary projects, i.e. projects that expand the capacity of the system as a result of new development. The District completed an update to the study in August 2021. As part of that study, the District examined the cost of all expansionary projects completed from 2006 through June 2020. That figure was compared to the total retail capital facility fees collected between 2006 and June 30, 2021. It was concluded that the expenses were greater than the revenues. Therefore, all retail capital fees collected in Fiscal Year 2020-2021 served as a reimbursement for past expansionary projects.

Source: San Juan Water District Finance & Administrative Services Department

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OTHER REPORTS



550 Howe Avenue, Suite 210
Sacramento, California 95825
Telephone: (916) 564-8727
FAX: (916) 564-8728

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT
AUDITING STANDARDS

To the Board of Directors
San Juan Water District
Granite Bay, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the San Juan Water District (the District) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, and have issued our report thereon dated December 15, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

To the Board of Directors
San Juan Water District

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance.

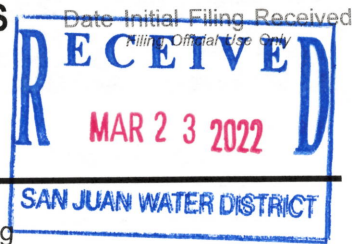
Richardson & Company, LLP

December 15, 2021

Other Policies – have current policies addressing the following areas:

- **Conflict of Interest** (*policy is included in Board Policy BOD 2.1 - Board Rules for Proceedings previously provided*)
- **Form 700 for Board members and General Manager**
- **Code of Ethics/Values/Norms or Board Conduct**
- **Financial Reserves Policy**

STATEMENT OF ECONOMIC INTERESTS
COVER PAGE
A PUBLIC DOCUMENT



Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)
Costa Edward Josepg

1. Office, Agency, or Court

Agency Name (Do not use acronyms)
San Juan Water District

Division, Board, Department, District, if applicable Your Position
Director

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: Sacramento Ground Water Authority Position: Director

2. Jurisdiction of Office (Check at least one box)

- State Judge, Retired Judge, Pro Tem Judge, or Court Commissioner (Statewide Jurisdiction)
- Multi-County Sacramento, Placer County of _____
- City of _____ Other _____

3. Type of Statement (Check at least one box)

- Annual: The period covered is January 1, 2021, through December 31, 2021. Leaving Office: Date Left ____/____/____ (Check one circle.)
- or- The period covered is ____/____/____, through December 31, 2021. The period covered is January 1, 2021, through the date of leaving office.
- Assuming Office: Date assumed ____/____/____ -or- The period covered is ____/____/____, through the date of leaving office.
- Candidate: Date of Election _____ and office sought, if different than Part 1: _____

4. Schedule Summary (must complete) ► Total number of pages including this cover page: 5

Schedules attached

- Schedule A-1 - Investments - schedule attached Schedule C - Income, Loans, & Business Positions - schedule attached
- Schedule A-2 - Investments - schedule attached Schedule D - Income - Gifts - schedule attached
- Schedule B - Real Property - schedule attached Schedule E - Income - Gifts - Travel Payments - schedule attached

-or- None - No reportable interests on any schedule

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
(Business or Agency Address Recommended - Public Document)
6929 Larkspur Avenue Citrus Heights CA 95610
DAYTIME TELEPHONE NUMBER EMAIL ADDRESS
(916) 599-3647 tedcosta@tedcosta.com

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed 03/21/2022
(month, day, year)

Signature
(File the original signed paper statement with your filing official.)

Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)
Hanneman Martin Walter

1. Office, Agency, or Court

Agency Name (Do not use acronyms)

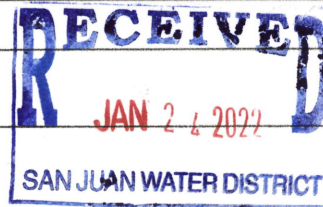
San Juan Water District

Division, Board, Department, District, if applicable

Your Position

District

Director



If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: Sac Groundwater Authority

Position: Alternate Director

2. Jurisdiction of Office (Check at least one box)

State

Judge, Retired Judge, Pro Tem Judge, or Court Commissioner (Statewide Jurisdiction)

Multi-County Placer/Sacramento

County of

City of

Other

3. Type of Statement (Check at least one box)

Annual: The period covered is January 1, 2020, through December 31, 2020.

Leaving Office: Date Left 01 / 06 / 2022 (Check one circle.)

-or-

The period covered is / / , through December 31, 2020.

The period covered is January 1, 2020, through the date of leaving office.

-or-

Assuming Office: Date assumed / /

The period covered is / / , through the date of leaving office.

Candidate: Date of Election and office sought, if different than Part 1:

4. Schedule Summary (must complete)

Total number of pages including this cover page: 1

Schedules attached

Schedule A-1 - Investments - schedule attached

Schedule C - Income, Loans, & Business Positions - schedule attached

Schedule A-2 - Investments - schedule attached

Schedule D - Income - Gifts - schedule attached

Schedule B - Real Property - schedule attached

Schedule E - Income - Gifts - Travel Payments - schedule attached

-or- None - No reportable interests on any schedule

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
9935 Auburn Folsom Road Granite Bay CA 95746
DAYTIME TELEPHONE NUMBER EMAIL ADDRESS
(916) 791-0115

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed January 20, 2022 (month, day, year)

Signature [Handwritten Signature] (File the originally signed paper statement with your filing official.)

**STATEMENT OF ECONOMIC INTERESTS
COVER PAGE
A PUBLIC DOCUMENT**



Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)
Miller Kenneth H

1. Office, Agency, or Court

Agency Name (Do not use acronyms)
San Juan Water District

Division, Board, Department, District, if applicable Your Position
District Director

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: _____ Position: _____

2. Jurisdiction of Office (Check at least one box)

- State Judge, Retired Judge, Pro Tem Judge, or Court Commissioner (Statewide Jurisdiction)
- Multi-County Sacramento and Placer County of _____
- City of _____ Other _____

3. Type of Statement (Check at least one box)

- Annual:** The period covered is January 1, 2021, through December 31, 2021.
- or- The period covered is ____/____/____, through December 31, 2021.
- Assuming Office:** Date assumed ____/____/____
- Candidate:** Date of Election _____ and office sought, if different than Part 1: _____
- Leaving Office:** Date Left ____/____/____ (Check one circle.)
- The period covered is January 1, 2021, through the date of leaving office.
- or- The period covered is ____/____/____, through the date of leaving office.

4. Schedule Summary (must complete) ► Total number of pages including this cover page: 1

Schedules attached

- Schedule A-1 - Investments** – schedule attached
- Schedule A-2 - Investments** – schedule attached
- Schedule B - Real Property** – schedule attached
- Schedule C - Income, Loans, & Business Positions** – schedule attached
- Schedule D - Income – Gifts** – schedule attached
- Schedule E - Income – Gifts – Travel Payments** – schedule attached

-or- **None - No reportable interests on any schedule**

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
(Business or Agency Address Recommended - Public Document)
9935 Auburn Folsom Road Granite Bay CA 95746

DAYTIME TELEPHONE NUMBER EMAIL ADDRESS
(916) 791-0115

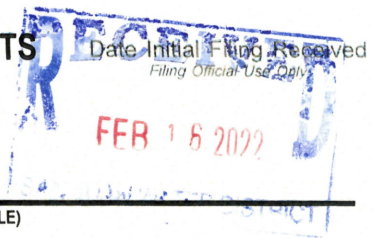
I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed 2-23-22
(month, day, year)

Signature Kenneth H Miller
(File the originally signed paper statement with your filing official.)

**STATEMENT OF ECONOMIC INTERESTS
COVER PAGE
A PUBLIC DOCUMENT**



Please type or print in ink.

NAME OF FILER (LAST) Rich (FIRST) Dan (MIDDLE) Thomas

1. Office, Agency, or Court

Agency Name (Do not use acronyms)
San Juan Water District

Division, Board, Department, District, if applicable
District

Your Position
Director

▶ If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: Regional Water Authority Position: Representative

2. Jurisdiction of Office (Check at least one box)

- State
- Multi-County Sacramento/Placer
- City of _____
- Judge, Retired Judge, Pro Tem Judge, or Court Commissioner (Statewide Jurisdiction)
- County of _____
- Other _____

3. Type of Statement (Check at least one box)

- Annual:** The period covered is January 1, 2021, through December 31, 2021.
- or-
- The period covered is ____/____/____, through December 31, 2021.
- Assuming Office:** Date assumed ____/____/____
- Candidate:** Date of Election ____ and office sought, if different than Part 1: _____
- Leaving Office:** Date Left ____/____/____ (Check one circle.)
- The period covered is January 1, 2021, through the date of leaving office.
- or-
- The period covered is ____/____/____, through the date of leaving office.

4. Schedule Summary (must complete) ▶ Total number of pages including this cover page: 2

Schedules attached

- Schedule A-1 - Investments – schedule attached
- Schedule A-2 - Investments – schedule attached
- Schedule B - Real Property – schedule attached
- Schedule C - Income, Loans, & Business Positions – schedule attached
- Schedule D - Income – Gifts – schedule attached
- Schedule E - Income – Gifts – Travel Payments – schedule attached

-or- **None** - No reportable interests on any schedule

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
(Business or Agency Address Recommended - Public Document)

9935 Auburn Folsom Road Granite Bay CA 95746

DAYTIME TELEPHONE NUMBER EMAIL ADDRESS
(916) 791-0115

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

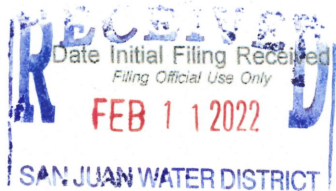
I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed 2-16-22
(month, day, year)

Signature [Handwritten Signature]
(File the originally signed paper statement with your filing official.)

Print **Clear**

STATEMENT OF ECONOMIC INTERESTS
COVER PAGE
A PUBLIC DOCUMENT



Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)
TOBIN PAMELA E

1. Office, Agency, or Court

Agency Name (Do not use acronyms)
SAN JUAN WATER DISTRICT

Division, Board, Department, District, if applicable: NA
Your Position: BOARD OF DIRECTOR

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: NA Position:

2. Jurisdiction of Office (Check at least one box)

- State
- Multi-County PLACER & SACRAMENTO
- City of
- Judge, Retired Judge, Pro Tem Judge, or Court Commissioner (Statewide Jurisdiction)
- County of
- Other

3. Type of Statement (Check at least one box)

- Annual: The period covered is January 1, 2021, through December 31, 2021.
- or- The period covered is through December 31, 2021.
- Assuming Office: Date assumed 12 / 1 / 2020
- Leaving Office: Date Left / / (Check one circle.)
- The period covered is January 1, 2021, through the date of leaving office.
- or- The period covered is through the date of leaving office.
- Candidate: Date of Election 11/08/2020 and office sought, if different than Part 1:

4. Schedule Summary (must complete)

► Total number of pages including this cover page: 2

Schedules attached

- Schedule A-1 - Investments - schedule attached
- Schedule A-2 - Investments - schedule attached
- Schedule B - Real Property - schedule attached
- Schedule C - Income, Loans, & Business Positions - schedule attached
- Schedule D - Income - Gifts - schedule attached
- Schedule E - Income - Gifts - Travel Payments - schedule attached

-or- None - No reportable interests on any schedule

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
9935 AUBURN FOLSOM ROAD GRANITE BAY CA 95746
DAYTIME TELEPHONE NUMBER EMAIL ADDRESS
(916) 791-0115 TGRANT@SJWD.ORG

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

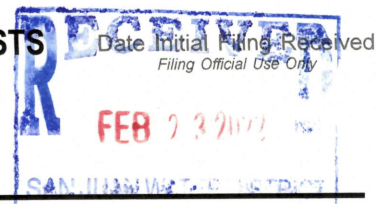
I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed 02/11/2022
(month, day, year)

Signature [Handwritten Signature]
(File the originally signed paper statement with your filing official.)

Print Clear

**STATEMENT OF ECONOMIC INTERESTS
COVER PAGE
A PUBLIC DOCUMENT**



Please type or print in ink.

NAME OF FILER (LAST) Ramirez (FIRST) Manuel (MIDDLE) _____

1. Office, Agency, or Court

Agency Name (Do not use acronyms)

San Juan Water District

Division, Board, Department, District, if applicable

Board

Your Position

Director

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: _____ Position: _____

2. Jurisdiction of Office (Check at least one box)

State

Judge, Retired Judge, Pro Tem Judge, or Court Commissioner (Statewide Jurisdiction)

Multi-County Sacramento/Placer Counties

County of _____

City of _____

Other _____

3. Type of Statement (Check at least one box)

Annual: The period covered is January 1, **2021**, through December 31, **2021**.

Leaving Office: Date Left ____/____/____
(Check one circle.)

-or-

The period covered is ____/____/____, through December 31, **2021**.

The period covered is January 1, **2021**, through the date of leaving office.

Assuming Office: Date assumed 2/22/2022

-or-
 The period covered is ____/____/____, through the date of leaving office.

Candidate: Date of Election _____ and office sought, if different than Part 1: _____

4. Schedule Summary (must complete) ► Total number of pages including this cover page: 1

Schedules attached

Schedule A-1 - Investments – schedule attached

Schedule C - Income, Loans, & Business Positions – schedule attached

Schedule A-2 - Investments – schedule attached

Schedule D - Income – Gifts – schedule attached

Schedule B - Real Property – schedule attached

Schedule E - Income – Gifts – Travel Payments – schedule attached

-or- **None - No reportable interests on any schedule**

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
(Business or Agency Address Recommended - Public Document)

9935 Auburn Folsom Road Granite Bay CA 95746

DAYTIME TELEPHONE NUMBER EMAIL ADDRESS
(916) 791-0115

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

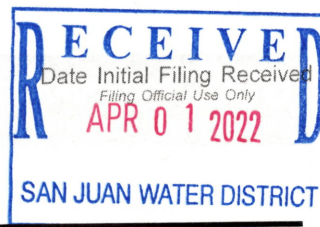
Date Signed 2/23/2022
(month, day, year)

Signature Manuel Ramirez
(File the originally signed paper statement with your filing official.)

Print

Clear

STATEMENT OF ECONOMIC INTERESTS
COVER PAGE
A PUBLIC DOCUMENT



Please type or print in ink.

NAME OF FILER (LAST) (FIRST) (MIDDLE)
Helliker Paul

1. Office, Agency, or Court

Agency Name (Do not use acronyms)
San Juan Water District
Division, Board, Department, District, if applicable Your Position
General Manager

► If filing for multiple positions, list below or on an attachment. (Do not use acronyms)

Agency: _____ Position: _____

2. Jurisdiction of Office (Check at least one box)

State Judge, Retired Judge, Pro Tem Judge, or Court Commissioner (Statewide Jurisdiction)
 Multi-County Sacramento and Placer County of _____
 City of _____ Other _____

3. Type of Statement (Check at least one box)

Annual: The period covered is January 1, 2021, through December 31, 2021. Leaving Office: Date Left ____/____/_____
(Check one circle.)
-or- The period covered is ____/____/_____, through December 31, 2021. The period covered is January 1, 2021, through the date of leaving office.
 Assuming Office: Date assumed ____/____/_____. -or- The period covered is ____/____/_____, through the date of leaving office.
 Candidate: Date of Election _____ and office sought, if different than Part 1: _____

4. Schedule Summary (must complete) ► Total number of pages including this cover page: _____

Schedules attached

Schedule A-1 - Investments - schedule attached Schedule C - Income, Loans, & Business Positions - schedule attached
 Schedule A-2 - Investments - schedule attached Schedule D - Income - Gifts - schedule attached
 Schedule B - Real Property - schedule attached Schedule E - Income - Gifts - Travel Payments - schedule attached

-or- None - No reportable interests on any schedule

5. Verification

MAILING ADDRESS STREET CITY STATE ZIP CODE
(Business or Agency Address Recommended - Public Document)
9935 Auburn Folsom Road Sacramento California 95819
DAYTIME TELEPHONE NUMBER EMAIL ADDRESS
(916) 205-8316 phelliker@aol.com

I have used all reasonable diligence in preparing this statement. I have reviewed this statement and to the best of my knowledge the information contained herein and in any attached schedules is true and complete. I acknowledge this is a public document.

I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Date Signed 4/1/22 Signature Paul Helliker
(month, day, year) (File the originally signed paper statement with your filing official.)

Print Clear

Section	BOD-2 Board of Directors	Approval Date	10/23/03
Policy	BOD-2.3 Ethics Policy	Latest Revision	

BOD-2.3 Ethics Policy

The policy of the District is to maintain the highest standards of ethics from its Board members and its employees. The proper operation of the District requires decisions and policy to be made in the proper channels of governmental structure, that public office not be used for personal gain, and that all individuals associated with the District remain impartial and responsible towards the public. Accordingly, it is the policy of the District that Board members and District employees will maintain the highest standard of personal honesty and fairness in carrying out their duties. This policy sets forth the minimal ethical standards to be followed by the Board of Directors. The ethics policy for District employees is set forth in the District's Personnel Manual.

2.3.1 Responsibility of Holding Public Office

Board members are obligated to uphold the Constitution of the United States and the Constitution of the State of California. Board members will comply with applicable laws regulating their conduct, including conflict of interest and financial disclosure laws. Board members will work in cooperation, to the best interest of the District, with other public officials unless prohibited from so doing by law or officially-recognized confidentiality of their work.

2.3.2 Fair and Equal Treatment

Board members will not, in the performance of their official functions, discriminate against any person on the basis of race, religion, color, creed, age, marital status, national origin, ancestry, sex, sexual preference, medical condition or disability. A Board member will not grant any special consideration, treatment or advantage to any person or group beyond that which is available to every other person or group in similar circumstances.

2.3.3 Proper Use and Safeguarding of District Property and Resources

Except as specifically authorized, a Board member will not use or permit the use of District-owned vehicles, equipment, telephones, materials or property for personal convenience or profit. A Board member will not ask or require a District employee to perform services for the personal convenience or profit of a Board member or employee. Each Board member must protect and properly use any District asset within his or her control, including information recorded on paper or in electronic form. The Board has adopted policies requiring that written records, including expense accounts, be kept in sufficient detail to reflect accurately and completely all transactions and expenditures made on the District's behalf, in accordance with the District's policy for reimbursement of expenses of Board members.

2.3.4 Use of Confidential Information

A Director is not authorized, without approval of the Board of Directors, to disclose information that qualifies as confidential information under applicable provisions of law to a person not authorized to receive it, that (1) has been received for, or during, a closed session meeting of the Board, or (2) is protected from disclosure under the attorney/client or other evidentiary privilege.

This section does not prohibit any of the following: (1) making a confidential inquiry or complaint to a district attorney or grand jury concerning a perceived violation of law, including disclosing facts to a district attorney or grand jury that are necessary to establish the alleged illegality of an action taken by the District, (2) expressing an opinion concerning the propriety or legality of actions taken by the District in closed session, including disclosure of the nature and extent of the allegedly illegal action, or (3) disclosing information acquired by being present in a closed session that is not confidential information. Prior to disclosing confidential information pursuant to (1) or (2), above, however, a Board member will first bring the matter to the attention of either the President of the Board or the full Board, to provide the Board an opportunity to cure an alleged violation.

A Director who willfully and knowingly discloses for pecuniary gain confidential information received by him or her in the course of his or her official duties may be guilty of a misdemeanor under Government Code section 1098.

2.3.5 Soliciting Political Contributions

Board members are prohibited from soliciting political funds or contributions at District facilities. A Board member will not accept, solicit or direct a political contribution from any person or entity who has a financial interest in a contract or other matter while that contract or other matter is existing or pending before the District. A Director will not use the District's seal, trademark, stationary or other indicia of the District's identity, or facsimile thereof, in any solicitation for political contributions contrary to state or federal law.

2.3.6 Revolving Door

For a period of one year after leaving office, Directors will not represent for compensation non-governmental entities before the District with regard to any issues over which the Board of Directors of which that person was a member had decision-making authority during the three years prior to leaving office.

For purposes of this section, "represent" will mean for compensation to actively support or oppose a particular decision in a proceeding by lobbying in person the officers or employees of the District or otherwise acting to influence the officers of the District.

These restrictions will not apply to representation of not-for-profit charitable entities before the District.

These restrictions may be waived in specific cases by a two-thirds vote of the District's Board of Directors.

Nothing in this section is intended or will be applied to prevent a former Director from participating in meetings of the Board in the same manner as other members of the public.

2.3.7 Improper Activities and the Protection of “Whistle Blowers”

The General Manager has primary responsibility for (1) ensuring compliance with the District’s Personnel Manual, and ensuring that District employees do not engage in improper activities, (2) investigating allegations of improper activities, and (3) taking appropriate corrective and disciplinary actions. The General Manager is obligated to operate the District according to law and the policies approved by the Board. Board members are encouraged to disclose to the General Manager to the extent not expressly prohibited by law, improper activities within their knowledge. Board members will not interfere with the General Manager’s responsibilities in identifying, investigating and correcting improper activities, unless the Board determines that the General Manager is not properly carrying out these responsibilities. Nothing in this section affects the responsibility of the Board to oversee the performance of the General Manager.

A Board member will not directly or indirectly use or attempt to use the authority or influence of his or her position for the purpose of intimidating, threatening, coercing, commanding or influencing any other person for the purpose of preventing such person from acting in good faith to report or otherwise bring to the attention of the General Manager or the Board any information that, if true, would constitute: a work-related violation by a Board member or District employee of any law or regulation, gross waste of District funds, gross abuse of authority, a specified and substantial danger to public health or safety due to an act or omission of a District official or employee, use of a District office or position or of District resources for personal gain, or a conflict of interest of a District Board member or District employee.

A Board member will not use or threaten to use any official authority or influence to effect any action as a reprisal against a District Board member or District employee who reports or otherwise brings to the attention of the General Manager any information regarding the subjects described in this section.

Any person who believes that he or she has been subjected to any action prohibited by this section may file a confidential complaint with (1) the General Manager, or (2) a member of the Board of Directors if the complaint involves the conduct of the General Manager, who will thereupon refer the matter to the full Board to investigate the complaint. Upon the conclusion of the investigation, the General Manager (or the Board in the case of a complaint against the General Manager) will take appropriate action consistent with the District’s Personnel Manual and applicable law.

A perceived violation of this policy by a Board member should be referred to the President of the Board or the full Board of Directors for investigation, and consideration of any appropriate action warranted. A violation of this policy may be addressed by the use of such remedies as are available by law to the District, including but not limited to: (a) adoption of a resolution expressing disapproval of the conduct of the Board member who has violated this policy, (b) injunctive relief, or (c) referral of the violation to the District Attorney and/or the grand jury.

Revision History:

Revision Date	Description of Changes	Requested By

Section	FIN-5 Finance	Approval Date	9/25/2018
Policy	FIN-5.9 Reserve Policy	Latest Revision	

FIN-5.9 Reserve Policy

The District will maintain reserve funds where required by law, ordinance or bond covenant, or this policy.

5.9.1 Purpose of the Policy

The primary purposes of this policy are to: establish the types and target levels of various operating and capital reserve funds, specific to the needs and risks of the District; identify when and how reserve funds are utilized and replenished; and recognize the long-term nature of such funds and their relationship to current and projected customer rates. The District’s financial reserve funds and designations of net position comprise various funds established for specific purposes and to reduce certain risks. Collectively, these designations and funds enable the District to operate in a prudent manner, while allowing for transparency of reserve fund balances.

5.9.2 Fund Classification Types

The District shall maintain four funds that contain or comprise the District’s reserves. For legal purposes, including the preparation of the Comprehensive Annual Financial Report (CAFR), the District is one Enterprise Fund (in accordance with state law and Generally Accepted Accounting Principles). However, for purposes of rate setting and reserve tracking the District has established the following four funds:

1. Wholesale Operating Fund
2. Retail Operating Fund
3. Wholesale Capital Fund
4. Retail Capital Fund

5.9.3 Establishment of Reserves

The District hereby establishes the following reserves:

1. Wholesale Operating Reserve
2. Retail Operating Reserve
3. Wholesale Capital Reserve
4. Retail Capital Reserve

Wholesale Operating Reserve

The Wholesale Operating Reserve is maintained as a designation of net position within the Wholesale Operating Fund. The purpose of the reserve is to provide sufficient funds (working capital) for operations of the District.

The reserve will be maintained in an amount equal to at least twenty percent of the annual operating expenditures (excluding depreciation).

Any excess of net position above the required twenty percent will be transferred to the Wholesale Capital Reserve Fund unless the Capital Reserve Fund is fully funded.

If both the Wholesale Operating and Capital Reserves are fully funded, the Board will consider a reduction to Wholesale Water Rates.

Retail Operating Reserve

The Retail Operating Reserve is maintained as a designation of net position within the Retail Operating Fund. The purpose of the reserve is to provide sufficient funds (working capital) for operations of the District.

The reserve will be maintained in an amount equal to at least twenty percent of the annual operating expenditures (excluding depreciation).

Any excess of net position above the required twenty percent will be transferred to the Retail Capital Reserve Fund unless the Capital Reserve Fund is fully funded.

If both the Retail Operating and Capital Reserves are fully funded, the Board will consider a reduction to Retail Water Rates.

Wholesale Capital Reserve

The Wholesale Capital Reserve comprises the Wholesale Capital Fund. The purpose of the reserve is to accumulate funds necessary to pay for the replacement of aged assets and to fund new assets as deemed necessary by the Districts Master Plan and Capital Improvement Plan.

The Board has designated certain revenue streams to be accounted for within this fund and dedicated to the Capital Program as follows:

- Wholesale Capital Contributions
- Investment Earnings on Cash held in the Reserve Fund
- One Half of Property Tax Revenue
- Wholesale Tapping & Connection Fees
- Gain/Loss on Sale of Wholesale Assets
- Proceeds of debt issued to fund wholesale capital projects
- Transfers in from the Wholesale Operating Fund

The sum of all revenue sources should be at least equal to the amount of annual depreciation for Wholesale's fixed assets.

The reserve will maintain a minimum balance sufficient to pay for the current and next year's capital improvement budget.

In order to avoid and/or minimize the future issuance of debt for capital asset replacement, the District desires to maintain a balance at least equal to the accumulated depreciation for existing Wholesale assets, adjusted for inflation. If the Reserve balance is below this threshold, the District will work towards increasing the reserve balance or designate certain large capital replacement projects to be funded by the issuance of debt.

Retail Capital Reserve

The Retail Capital Reserve comprises the Retail Capital Fund. The purpose of the reserve is to accumulate funds necessary to pay for the replacement of Retail’s aged assets and to fund new Retail assets as deemed necessary by the Districts Master Plan and Capital Improvement Plan.

The Board has designated certain revenue streams to be accounted for within this fund and dedicated to the Capital Program as follows:

- Retail Capital Contributions
- Investment Earnings on Cash held in the Reserve Fund
- One Half of Property Tax Revenue
- Retail Tapping & Connection Fees
- Gain/Loss on Sale of Retail Assets
- Proceeds of debt issued to fund capital projects
- Transfers in from the Retail Operating Fund

The sum of all revenue sources should be at least equal to the amount of annual depreciation for Retail’s fixed assets.

In order to avoid and/or minimize the future issuance of debt for capital asset replacement, the District desires to maintain a balance at least equal to the accumulated depreciation for existing Retail assets, adjusted for inflation. If the Reserve balance is below this threshold, the District will work towards increasing the reserve balance or designate certain large capital replacement projects to be funded by the issuance of debt.

Other/Restricted Reserves

Restricted funds are those financial assets subject to enforceable third party constraints, such as those imposed by creditors, grantors, laws or regulation, including Debt Service Reserves required by Board approved Trust Agreements entered into for the issuance and repayment of debt.

5.9.4 Use of Reserves

Operating Reserves

The Operating Reserves are to be utilized throughout the year to provide the necessary cash flow for operations. Absent an emergency, the fund should be restored to its target level at the end of each fiscal year.

The fund may be set a level lower than 20% of Operating Expenses only with express approval from the Board of Directors.

Capital Reserves

Capital Reserves are to be spent on the acquisition of new or replacement assets as governed by the approved budget for the fiscal year.

Revision History:

Revision Date	Description of Changes	Requested By

Website Requirements

Website Requirements

Maintain a district website with the following items required. *(provide website link)*
Required items available to the public:

- Names of board members and their full terms of office to include start and end date
<http://www.sjwd.org/board-members>
- Name of general manager and key staff along with contact information
<http://www.sjwd.org/staff>
- Election/appointment procedure and deadlines
<http://www.sjwd.org/election-information>
- Board meeting schedule (Regular meeting agendas must be posted 72 hours in advance pursuant to *Government Code Section 54954.2 (a)(1)* and *Government Code Section 54956 (a)*)
<http://www.sjwd.org/board-meetings>
- District's mission statement
<http://www.sjwd.org/our-mission>
- Description of district's services/functions and service area
<http://www.sjwd.org/about-san-juan-water-district>
- Authorizing statute/Enabling Act (Principle Act or Special Act)
<http://www.sjwd.org/about-san-juan-water-district> and <http://www.sjwd.org/community-services-district-principal-enabling-act>
- Current District budget
<http://www.sjwd.org/district-budget>
- Most recent financial audit
<http://www.sjwd.org/financial-audits>
- Archive of Board meeting minutes for at least the last 6 months
<https://www.sjwd.org/board-meetings-a0ac8c8>
- Link to State Controller's webpages for district's reported board member and staff compensation (*Government Code Section 53908*)
<http://www.sjwd.org/state-controller-s-website>
- Link to State Controller's webpages for district's reported Financial Transaction Report (*Government Code Section 53891 (a)*)
<http://www.sjwd.org/state-controller-s-website> and <http://www.sjwd.org/finance>
- Reimbursement and Compensation Policy
<https://www.sjwd.org/board-policies>
- Home page link to agendas/board packets (*Government Code Section 54957.5*)
<http://www.sjwd.org/>
- SB 272 compliance-enterprise catalogs (*Government Code Section 6270.5*)
<https://sjwd.systemcatalog.net/>
- Machine readable/searchable agendas
<http://www.sjwd.org/board-meetings>

Additional items – *website also must include at least 4 of the following items:*

- Post Board Member ethics training certificates
<http://www.sjwd.org/board-members> (Click on each Board Member to see each certificate link)
- Picture, biography and e-mail address of board members
<http://www.sjwd.org/board-members> (Click on each Board Member to see contact info)
- Last (3) years of audits
<http://www.sjwd.org/financial-audits>
- Financial Reserves Policy
<https://www.sjwd.org/board-policies>
- Online/downloadable public records act request form
<http://www.sjwd.org/public-records-requests>
- Audio or video recordings of board meetings
N/A
- Map of district boundaries/service area
<http://www.sjwd.org/service-area-map>
- Link to California Special Districts Association mapping program
<https://www.sjwd.org/service-area-map>
- Most recent Municipal Service Review (MSR) and Sphere of Influence (SOI) studies (full document or link to document on another site)
<http://www.sjwd.org/municipal-service-review>
- Link to www.districtsmakethedifference.org site or a general description of what a special district is
N/A
- Link most recently filed to FPPC forms
N/A

Outreach/Best Practices Requirements

**Regular District newsletter or communication
(printed and/or electronic) that keeps the
public, constituents and elected officials up-to-
date on district activities
(at least twice annually)**

*WaterGram is included in customer's bi-monthly bill and on
the SJWD website*



DELIVERING HIGH-QUALITY, RELIABLE WATER

Robert, Customer Service Technician >



WATER SUPPLY UPDATE



On July 8, 2021, Governor Newsom issued an executive order directing California residents and businesses to voluntarily reduce water use by 15% compared to 2020. The State Water Resources Control Board adopted regulations, effective June 10, 2022, to require San Juan and other water suppliers to implement their water shortage response measures that correspond to a shortage level of 20%. Customers are requested to check their irrigation systems to make sure they are operating effectively and not overwatering. San Juan also requests its customers water no more than three days per week.

As of July 1, storage levels in Folsom Reservoir are above average. San Juan has submitted the required Annual Water Shortage and Demand Assessment to the California Department of Water Resources, stating that the District has adequate supplies to meet projected customer demand in 2022.

2022 REGIONAL WATER TRANSFER

San Juan and other water agency partners in the Sacramento region are participating in a water transfer this summer. Citrus Heights and Fair Oaks Water Districts will deliver more groundwater to their customers, freeing up surface water deliveries from San Juan that would have otherwise been used.

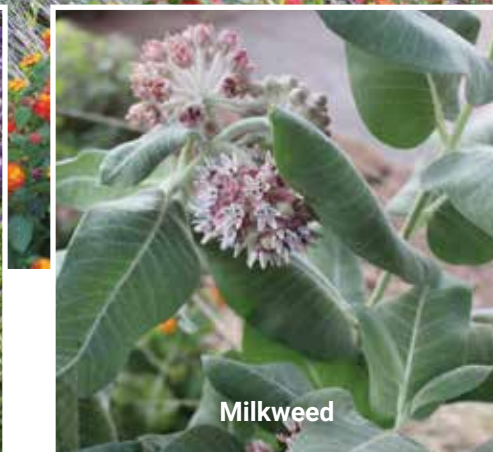
The transfer will have no impact on water supplies available to San Juan's customers and others in our region, and it will improve fish habitat in the American River. A total of 5.36 billion gallons will be transferred, including 1.4 billion gallons from San Juan, to public water agencies in the Bay Area, San Joaquin Valley and Southern California, to assist them in managing severe water shortages.

The buyers will pay San Juan and its partners almost \$3 million for this transferred water, which will be used by San Juan, Citrus Heights and Fair Oaks to reduce upward pressure on rates. The additional groundwater that will be pumped to make this transfer possible comes from supplies already banked by San Juan and its partners in the region's groundwater basin.



WATER EFFICIENCY CORNER EMPLOYEE HIGHLIGHT

Julie and David Long



Employee David Long, CMMS/GIS Coordinator for San Juan and his wife Julie have seen the effects of a drought and have become experts at water efficient landscape design. Julie is a Placer County Master Gardener so she's keenly aware of the need to conserve water now more than ever. Long contributed her experiences creating a 'Pollinator Paradise' with low-water landscape to The Curious Gardener, excerpted here.

River-friendly landscaping is a practice designed to conserve water, reduce yard waste and prevent pollution of our air and local rivers. In November 2015, we sheet-mulched our front lawn. The process included mowing the lawn as low as possible, watering it well, and

layering compost, cardboard and mulch to smother the grass. The winter rains helped break down the cardboard and grass underneath, which created a rich soil base that was ready for planting.

Our plant choices were based on hours of research and past experience. All are drought tolerant, and many are California Natives. Our choices included lavender, lantana, California fuchsia, coyote mint, blue eyed grass, yarrow, salvia, pine muhly, pink crystal grass, alyssum, alum root, cone flower, cat nip, Santa Barbara daisy, coreopsis, basil and oregano. The fountain nearby is a major attraction for dozens of birds, and provides us with constant entertainment.

EUREKA ROAD PIPELINE REPLACEMENT PROJECT

This summer, construction will begin on the replacement of approximately 4,000 feet of an over 50-year-old existing 16-inch steel pipeline on Eureka Road, between Barton Road and Auburn Folsom Road. Older steel pipelines such as this one can have a high potential for leaks and major breaks, and therefore this pipeline was identified to be replaced with a new 18-inch ductile iron pipeline.

Construction is anticipated to start at the end of July and extend into December. Road closures and traffic delays may occur periodically during construction.

We realize this construction project may be a temporary inconvenience and we will strive to minimize the impacts to all affected customers. We appreciate your patience during this construction effort in improving the District's water system infrastructure.



San Juan Water District
9935 Auburn-Folsom Road
Granite Bay, CA 95746
916-791-0115
sjwd.org

General Manager
Paul Helliker
@SanJuanWaterDistrict
@SanJuanWtrDist

Board of Directors
Kenneth H. Miller
Dan Rich
Edward "Ted" Costa
Pamela Tobin
Manuel Zamorano



Outreach/Best Practices Requirements

Hold annual informational public budget hearings that engage the public (outreach, workshops, etc.) prior to adopting the budget

**SAN JUAN WATER DISTRICT
BOARD MEETING AGENDA**

Revised
June 17, 2022

**June 22, 2022
6:00 p.m.**

Meeting Locations:

**SJWD Boardroom – 9935 Auburn Folsom Road
Granite Bay, CA 95746
Via Teleconference – 325 Quintioosa Blvd.
Canyonville, OR 97417**

This Board meeting will be conducted both in-person at the District’s Boardroom at the address above, and via videoconference. Due to State guidelines on physical distancing in public gatherings, the Boardroom can accommodate a maximum of 10 members of the public at one time. The District recommends that members of the public participate in Board meetings via videoconference per the instructions below. Persons who do plan to attend the meeting in person are urged to contact the Board Secretary prior to the meeting. The contact information for the Board Secretary is:

**Teri Grant
(916) 791-6905
tgrant@sjwd.org**

To attend via videoconference, please use the following link:

Please join the meeting from your computer, tablet or smartphone.

<https://meet.goto.com/245724141>

You can also dial in using your phone.

United States: [+1 \(872\) 240-3212](tel:+18722403212)

Access Code: 245-724-141

Please mute your line.

Whether attending via videoconference or in person, the public is invited to listen, observe, and provide comments during the meeting. The Board President will call for public comment on each agenda item at the appropriate time and all votes will be taken by roll call.

*****Important Notice: For any meetings that include a closed session, the videoconference will be terminated when the Board adjourns into closed session. Members of the public who would like to receive the report out from closed session and time of adjournment from closed session into open session and adjournment of the meeting should provide a valid email address to the District’s Board Secretary, Teri Grant, at: tgrant@sjwd.org, before or during the meeting. No other business will be conducted after the Board adjourns from closed session into open session. Promptly after the meeting, the Secretary will email the written report to all persons timely requesting this information.**

The Board may take action on any item on the agenda, including items listed on the agenda as information items. The Board may add an item to the agenda (1) upon a determination by at least three Board members that an emergency situation exists, or (2) upon a determination by at least four Board members (or by three Board members if there are only three Board members present) that the need to take action became apparent after the agenda was posted.

The public may address the Board concerning an agenda item either before or during the Board’s consideration of that agenda item. Public comment on items within the jurisdiction of the Board is welcome, subject to reasonable time limitations for each speaker. Upon request, agenda items may be moved up to accommodate those in attendance wishing to address that item. Please inform the General Manager if you have such a request to expedite an agenda item.

Documents and materials that are related to an open session agenda item that are provided to the District Board less than 72 hours prior to a regular meeting will be made available for public inspection and copying at the District office during normal District business hours.

If you are an individual with a disability and need assistance or accommodation to participate in this Board meeting, please call Teri Grant, Board Secretary, at 916-791-0115, or email Ms. Grant at tgrant@sjwd.org.

Please silence cell phones and refrain from side conversations during the meeting.

I. ROLL CALL

II. PUBLIC FORUM AND COMMENTS

This is the opportunity for members of the public to comment on any item(s) that do not appear on the agenda. During the Public Forum, the Board may ask District staff for clarification, refer the matter to District staff or ask District staff to report back at a future meeting. The Board will not take action on any matter raised during the Public Forum, unless the Board first makes the determination to add the matter to the agenda.

III. CONSENT CALENDAR

All items under the Consent Calendar are considered to be routine and will be approved by one motion. There will be no separate discussion of these items unless a member of the Board, Audience, or Staff request a specific item removed after the motion to approve the Consent Calendar.

1. Minutes of the Board of Directors Special Meeting, May 31, 2022 (W & R)
Recommendation: Approve draft minutes
2. Kokila Reservoir Replacement Project (R)
Recommendation: For authorization and approval of Amendment No. 1 to Water Works Engineers, LLC for Design and Engineering Services During Construction for the Kokila Reservoir Replacement Project
3. Annual Installation Services Agreement Amendment with Flowline Contractors Inc. (R)
Recommendation: To authorize and approve Amendment #4 to the Annual Installation Services agreement with Flowline Contractors Inc. for FY 2022/23
4. Annual Paving Services Agreement Amendment with Sierra National Asphalt (R)
Recommendation: To authorize and approve Amendment #3 to the Annual Paving Services agreement with Sierra National Asphalt for FY 2022/23
5. Eureka Road Pipeline Replacement Project – Construction Inspection Services (R)
Recommendation: For authorization and approval to award a Professional Services Contract to JLR Environmental Consultants, LLC, for construction inspection services for the Eureka Road Pipeline Replacement Project
6. Federal Advocacy Contract and MOA Amendments (W & R)
Recommendation: (1) Authorize the General Manager to sign Amendment No. 6 to the District's General Services Agreement (Agreement) with The Ferguson Group (TFG) effective July 1, 2022
(2) Authorize the General Manager to sign the proposed 5th Amendment to the MOA with the City of Folsom (City) whereby the City will reimburse the District for the City's share of the costs of the proposed amended Agreement, effective July 1, 2022
(3) Authorize the General Manager to sign the proposed 1st Amendment to the MOA with Carmichael Water District (CWD) whereby CWD will reimburse the District for CWD's share of the costs of the proposed amended Agreement, effective July 1, 2022

IV. OLD BUSINESS

1. 2022 Hydrology and Operations Update (W & R)
Discussion
2. Compensation Study – Compensation Schedule (W & R)
Action: Consider a motion to approve the compensation schedule

V. BUDGET WORKSHOP

1. Review FY 2022-23 Proposed Wholesale and Retail Budget (W & R)

VI. INFORMATION ITEMS

1. General Manager's Report
 - 1.1 General Manager's Monthly Report (W & R)
Staff Report on District Operations
 - 1.2 Miscellaneous District Issues and Correspondence
2. Director of Finance's Report
 - 2.1 Miscellaneous District Issues and Correspondence
3. Operations Manager's Report
 - 3.1 Miscellaneous District Issues and Correspondence
4. Engineering Services Manager's Report
 - 4.1 Miscellaneous District Issues and Correspondence
5. Legal Counsel's Report
 - 5.1 Legal Matters

VII. DIRECTORS' REPORTS

1. Sacramento Groundwater Authority (SGA) – T. Costa
2. Regional Water Authority (RWA) – D. Rich
3. Association of California Water Agencies (ACWA)
 - 3.1 ACWA – P. Tobin
 - 3.2 Joint Powers Insurance Authority (JPIA) – P. Tobin
 - 3.3 Energy Committee – T. Costa
4. Central Valley Project (CVP) Water Association – T. Costa
5. Other Reports, Correspondence, Comments, Ideas and Suggestions

VIII. COMMITTEE MEETINGS

1. Engineering Committee – June 13, 2022
2. Finance Committee – June 21, 2022

IX. UPCOMING EVENTS

1. ACWA DC 2022 Water Conference
July 12-14, 2022
Washington, DC
2. 2022 ACWA Fall Conference
November 29 - December 2, 2022
Indian Wells, CA

President Miller to call for Closed Session

X. CLOSED SESSION

1. Conference with legal counsel – existing litigation (Government Code § 54956.9(d)(1), (d)(4)) - *California Natural Resources Agency v. Raimondo*, Eastern District of California case no. 1:20-cv-00426 and *Pacific Coast Fed'n of Fishermen's Assn. v. Raimondo*, Eastern District of California case no. 1:20-cv-00430.
2. Conference with legal counsel – existing litigation (Government Code § 54956.9(d)(1), (d)(4)) - *Center for Biological Diversity, et al. v. U.S. Bureau of Reclamation*, Eastern District of California case no. 1:20-cv-00706.

XI. OPEN SESSION

1. Report from Closed Session

XII. ADJOURN

UPCOMING MEETING DATES

July 27, 2022
August 24, 2022

I declare under penalty of perjury that the foregoing agenda for the June 22, 2022 regular meeting of the Board of Directors of San Juan Water District was posted by June 16, 2022, on the outdoor bulletin boards at the District Office Building, 9935 Auburn Folsom Road, Granite Bay, California, and on the District's website at sjwd.org, and was freely accessible to the public.

Teri Grant, Board Secretary

Legal Ad in Sacramento Bee on June 29, 2022

NOTICE OF PUBLIC HEARING The San Juan Water District Board of Directors will be holding a public hearing to adopt the final FY 2022-2023 Budget on July 27, 2022, at 6:00 p.m. in the District boardroom located at 9935 Auburn Folsom Road, Granite Bay, CA 95746 and via videoconference at <https://meet.goto.com/245724141> or teleconference by dialing (872) 240-3212 with Access Code: 245-724-141.

You may participate in the hearing either in person or via videoconference and address the Board regarding any item in the budget.

The General Manager has prepared the proposed final budget which is available for inspection at the District's offices at the above address between 9:00 a.m. and 5 p.m. on weekdays or by calling Teri Grant at 916-791-0115 or at <https://www.sjwd.org/board-meetings-a0ac8c8>.