

## San Juan Suburban Water District Special Districts Financial Transactions Report

### General Information

Fiscal Year 2015

<b>Mailing Address</b>				
Street 1	<input type="text" value="P.O. Box 2157"/>	<input type="checkbox"/>	Is Address Changed?	
Street 2	<input type="text" value="9935 Auburn-Folsom Road"/>			
City	<input type="text" value="Granite Bay"/>	State	<input type="text" value="CA"/>	Zip <input type="text" value="95746-"/>
Email	<input type="text" value="dsilva@sjwd.org"/>			

<b>Members of the Governing Body</b>				
	<b>First Name</b>	<b>Middle Initial</b>	<b>Last Name</b>	<b>Title</b>
Member	<input type="text" value="Edward 'Ted'"/>	<input type="text" value="J"/>	<input type="text" value="Costa"/>	<input type="text" value="President"/>
Member	<input type="text" value="Pamela"/>	<input type="text"/>	<input type="text" value="Tobin"/>	<input type="text" value="Vice President"/>
Member	<input type="text" value="Kenneth"/>	<input type="text" value="H"/>	<input type="text" value="Miller"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Dan"/>	<input type="text"/>	<input type="text" value="Rich"/>	<input type="text" value="Director"/>
Member	<input type="text" value="Bob"/>	<input type="text"/>	<input type="text" value="Walters"/>	<input type="text" value="Director"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

<b>Other Officials</b>				
	<b>First Name</b>	<b>Middle Initial</b>	<b>Last Name</b>	<b>Title</b>
	<input type="text" value="Shauna"/>	<input type="text" value="L"/>	<input type="text" value="Lorance"/>	<input type="text" value="Manager"/>
	<input type="text" value="Keith"/>	<input type="text" value="B"/>	<input type="text" value="Durkin"/>	<input type="text" value="Manager"/>
	<input type="text" value="Donna"/>	<input type="text"/>	<input type="text" value="Silva"/>	<input type="text" value="Fiscal Officer"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

<b>Report Prepared By</b>				
	<b>First Name</b>	<b>Middle Initial</b>	<b>Last Name</b>	<b>Phone No</b>
	<input type="text" value="April"/>	<input type="text"/>	<input type="text" value="Naatz"/>	<input type="text" value="(916) 791-6942"/>

<b>Independent Auditor</b>				
	<b>First Name</b>	<b>Middle Initial</b>	<b>Last Name</b>	<b>Phone No</b>
	<input type="text" value="J'on"/>	<input type="text" value="R"/>	<input type="text" value="Dennis"/>	<input type="text" value="(714) 672-0022"/>



**San Juan Suburban Water District**  
**Special Districts Financial Transactions Report - Water Enterprise**

**Revenues, Expenses and Changes in Fund Equity**

<b>Fiscal Year</b>	2015	
Special Assessments		
Prior Year Taxes and Assessments		
Penalties and Cost on Delinquent Taxes and Assessments		
<b>Federal</b>		
Aid for Construction		
Other Federal		
<b>State</b>		
Aid for Construction		
State Water Project		
Homeowners Property Tax Relief		8,031
Timber Yield		
State Other and In-Lieu Taxes		
<b>Other Governmental Agencies</b>		
Redevelopment Pass-Through		
Other		
Other Non-Operating Revenues		2,852,766
<b>Total Non-Operating Revenues</b>		\$3,638,414
<b>Non-Operating Expenses</b>		
Interest on Long-Term Debt		1,618,685
Other Interest		
Other Non-Operating Expenses		7,807
<b>Total Non-Operating Expenses</b>		\$1,626,492
<b>Non-Operating Income (Loss)</b>		\$2,011,922
<b>Income (Loss) Before Operating Transfers</b>		(\$43,896)
Operating Transfers In (Intra-District)		
Operating Transfers Out (Intra-District)		
<b>Net Income (Loss)</b>		(\$43,896)
<b>Fund Equity, Beginning of Period</b>		\$78,262,058
<b>Contributed Capital</b>		
Federal		
State		
Other Governmental Agencies		978,949
Non-Governmental Agencies		
Prior Period Adjustments		-3,684,565
Residual Equity Transfers		
Other		
<b>Fund Equity, End of Period</b>		\$75,512,546

**San Juan Suburban Water District**

**Special Districts Financial Transactions Report**

Detailed Summary of Footnotes For Fiscal Year 2014-15

<b>Forms</b>	<b>Column</b>	<b>Additional Details</b>	<b>Footnotes</b>
<b>Water Revenues, Expenses and Changes in Fund Equity</b>			
Interdepartmental	A		Year end accounting entries are still in process.
All Other	A		Year end accounting entries are still in process.
Pumping	A		Year end accounting entries are still in process.
Customer Accounts	A		Year end accounting entries are still in process.
Transmission and Distribution	A		Year end accounting entries are still in process.
Depreciation and Amortization	A		Year end accounting entries are still in process.
Other Operating Expenses - Other	A		Year end accounting entries are still in process.
Interest Income	A		Year end accounting entries are still in process.
Current Secured and Unsecured (1%)	A		Year end accounting entries are still in process.

**San Juan Suburban Water District**  
**Special Districts Financial Transactions Report**  
**Consolidation of Fund Equities and Transfers**

Consolidation of Fund Equities and Transfers

Fiscal Year 2015

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds
<b>Consolidation of Fund Equities</b>				
<b>Non-Enterprise Activities</b>	\$0	\$0	\$0	
<b>Enterprise Fund Equities</b>				
Airport				\$0
Electric				\$0
Harbor and Port				\$0
Hospital				\$0
Waste Disposal				\$0
Water				\$75,512,546
<b>Total Ending Fund Equities</b>	\$0	\$0	\$0	\$75,512,546

	Transfers In A	Transfers Out B	Net C
<b>Consolidation of Transfers In and Transfer Out</b>			
General and Special Revenue Funds	\$0	\$0	
Debt Service Funds	\$0	\$0	
Capital Projects Funds	\$0	\$0	
<b>Enterprise Activities</b>			
Airport	\$0	\$0	
Electric	\$0	\$0	
Harbor and Port	\$0	\$0	
Waste Disposal	\$0	\$0	
Water	\$0	\$0	
<b>Total</b>	\$0	\$0	\$0

**San Juan Suburban Water District  
Special Districts Financial Transactions Report - Long-Term Debt**

**General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other**

<b>Fiscal Year</b>	2015	
District-wide or Improvement District/Zone		District-wide
Improvement/Zone (If Applicable)		
Type of Debt		Certificates of Participation
Activity		Water Enterprise
Purpose of Issue		San Juan Project & Advance Ref
Nature of Revenue Pledged		Utility Billing Revenue
Percent of Pledge		100.00
Year of Authorization		2009
Principal Amount Authorized		30,510,000
Principal Amount Issued		30,510,000
Beginning Maturity Date		2009
Ending Maturity Date		2039
<b>Principal Amount Unmatured, Beginning of Fiscal Year</b>		<b>\$29,670,000</b>
Adjustments - Increase (Decrease)		
Principal Amount Issued During Fiscal Year		
Principal Amount Matured During Fiscal Year		415,000
Principal Amount Defeased During Fiscal Year		
<b>Principal Amount Unmatured, End of Fiscal Year</b>		<b>\$29,255,000</b>
Principal Amount in Default, End of Fiscal Year		
Interest in Default, End of Fiscal Year		
Amount Held in Bond Reserve		2,911,215

<b>Fiscal Year</b>	2015	
District-wide or Improvement District/Zone		District-wide
Improvement/Zone (If Applicable)		
Type of Debt		Revenue Bonds
Activity		Water Enterprise
Purpose of Issue		San Juan Project & Advance Ref
Nature of Revenue Pledged		Utility Billing Revenue
Percent of Pledge		100.00
Year of Authorization		2012
Principal Amount Authorized		13,625,000
Principal Amount Issued		13,625,000
Beginning Maturity Date		2013

**San Juan Suburban Water District**  
**Special Districts Financial Transactions Report - Long-Term Debt**

**General Obligation Bonds, Revenue Bonds, Certificates of Participation and Other**

Ending Maturity Date	2033
<b>Principal Amount Unmatured, Beginning of Fiscal Year</b>	<b>\$11,895,000</b>
Adjustments - Increase (Decrease)	
Principal Amount Issued During Fiscal Year	
Principal Amount Matured During Fiscal Year	420,000
Principal Amount Defeased During Fiscal Year	
<b>Principal Amount Unmatured, End of Fiscal Year</b>	<b>\$11,475,000</b>
Principal Amount in Default, End of Fiscal Year	
Interest in Default, End of Fiscal Year	
Amount Held in Bond Reserve	

**San Juan Suburban Water District**  
**Special Districts Financial Transactions Report - Long-Term Debt**

**Construction Financed by the United States and/or the State of California**

Fiscal Year                    2015

Type of Debt	United States
Activity	Water Enterprise
Purpose of Debt	1977 Drought Act Loan
<b>Maximum Repayment, Beginning of Fiscal Year</b>	<b>\$512,000</b>
Adjustments - Increase (Decrease)	
<b>Maximum Repayment, End of Fiscal Year</b>	<b>\$512,000</b>
Amount Received to Date	512,000
Amount Expended to Date on Behalf of District	
<b>Principal Amount Unmatured, Beginning of Fiscal Year</b>	<b>\$81,190</b>
Adjustments - Increase (Decrease)	
Principal Amount Received During Fiscal Year	
Principal Amount Matured During Fiscal Year	26,031
<b>Principal Amount Unmatured, End of Fiscal Year</b>	<b>\$55,159</b>
Principal Amount Delinquent	
Interest Amount Delinquent	
Interest Amount Accrued	



**San Juan Suburban Water District  
Special Districts Financial Transactions Report - Consolidated Balance Sheet**

Fiscal Year 2015

**Assets**

	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	Total Memorandum Only
<b>Assets</b>							
Cash and Cash Equivalents				23,444,891			\$23,444,891
Taxes Receivable							\$0
Interest Receivable							\$0
Accounts Receivable				1,246,000			\$1,246,000
Loans, Notes, and Contracts Receivable							\$0
Due from Other Funds				214,301			\$214,301
Inventory of Materials and Supplies				105,510			\$105,510
Other Current Assets				-258,128			(\$258,128)
Lease Payments Receivable							
Unearned Finance Charges							
Investments				8,666,054			\$8,666,054
Restricted Assets				2,911,215			\$2,911,215
Deferred Charges							
Unamortized Discount on Long-Term Debt				-1,560,211			(\$1,560,211)
Other Assets				304,227			\$304,227
<b>Fixed Assets</b>							
Land				842,388			\$842,388
Buildings and Improvements				128,078,691			\$128,078,691
Equipment				3,416,421			\$3,416,421
Construction in Progress				19,471,200			\$19,471,200
<b>Total Fixed Assets</b>				\$151,808,700	\$0		\$151,808,700
Accumulated Depreciation				63,856,159			\$63,856,159
<b>Net Fixed Assets</b>				\$87,952,541	\$0		\$87,952,541
<b>Other Debits</b>							
Amount Available in Debt Service Funds							
Amount to be Provided							
<b>Total Assets</b>	\$0	\$0	\$0	\$123,026,400	\$0	\$0	\$123,026,400

**San Juan Suburban Water District  
Special Districts Financial Transactions Report - Consolidated Balance Sheet**

Fiscal Year 2015

Liabilities and Equity	Liabilities and Equity						Total Memorandum Only
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Enterprise Funds	General Fixed Assets	General Long-Term Debt	
<b>Liabilities and Equity</b>							
Accounts/Warrants Payable				4,725,611			\$4,725,611
Loans and Notes Payable							\$0
Interest Payable - Matured/Accrued				-9,293			(\$9,293)
Other Current Liabilities				1,087,391			\$1,087,391
Compensated Absences Payable				345,245			\$345,245
Due to Other Governments							\$0
Due to Other Funds				214,301			\$214,301
<b>Long-Term Debt</b>							
General Obligation Bonds							\$0
Revenue Bonds				11,475,000			\$11,475,000
Certificates of Participation				29,255,000			\$29,255,000
Special Assessment							\$0
Federal				55,159			\$55,159
State							\$0
Time Warrants							\$0
Other Long-Term Indebtedness							\$0
Unamortized Premium on Long-Term Debt				-332,361			(\$332,361)
Advances for Construction							
Deferred Revenue				697,801			\$697,801
All Other Non-Current Liabilities							
<b>Total Liabilities</b>	\$0	\$0	\$0	\$47,513,854		\$0	\$47,513,854
<b>Fund Equity</b>							
Contributed Capital							
Invested in General Fixed Assets							
<b>Retained Earnings</b>							
Reserved				53,656,356			\$53,656,356
Unreserved				21,856,190			\$21,856,190
<b>Fund Balances</b>							
Reserved							\$0
Unreserved Designated							\$0
Unreserved Undesignated							\$0
<b>Total Fund Equity</b>	\$0	\$0	\$0	\$75,512,546		\$0	\$75,512,546
<b>Total Liabilities and Fund Equity</b>	\$0	\$0	\$0	\$123,026,400		\$0	\$123,026,400