

January 4, 2024

San Juan Water District
9935 Auburn-Folsom Road
Granite Bay, CA 95746

The accompanying financial statements of the San Juan Water District as of and for the year ended June 30, 2023, were not subjected to an audit, review, or compilation engagement by Davis Farr LLP and, accordingly, we do not express an opinion, a conclusion, nor provide any assurance on them.

Management has elected to omit all the disclosures ordinarily included in financial statements. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the District's assets, liabilities, fund balance, revenue, and expenditures. Accordingly, the financial statements are not designed for those who are not informed about such matters.

Davis Farr LLP

Irvine, California
January 4, 2024

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: San Juan Water District

Fiscal Year: **2023**

ID Number: **12053403900**

Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

Special District Fiscal Officer



Signature

Director of Finance

Title

Donna Silva

Name (Please Print)

January 4, 2024

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year or within the time prescribed by the Controller, whichever is later. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

If submitted manually, please complete, sign, and mail this cover page to either address below:

Mailing Address:

Local Government Reporting Section – Special Districts
Local Government Programs and Services Division
California State Controller's Office
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:

Local Government Reporting Section – Special Districts
Local Government Programs and Services Division
California State Controller's Office
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/4/2024 8:20:49 AM

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

Fiscal Year: 2023

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="Director"/> |
| Member 2 | <input type="text" value="Kenneth"/> | <input type="text" value="H"/> | <input type="text" value="Miller"/> | <input type="text" value="Director"/> |
| 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="Manuel"/> | <input type="text"/> | <input type="text" value="Zamorano"/> | <input type="text" value="Vice-President"/> |
| Member 5 | <input type="text" value="Dan"/> | <input type="text"/> | <input type="text" value="Rich"/> | <input type="text" value="President"/> |
| 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

6. In preparing the District's financial transactions reports for governmental fund type accounts, which basis of accounting was used? (Choose one):
 Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

7. In preparing the District's financial transactions reports for proprietary fund type accounts (Internal Service Funds and Enterprise Funds), which basis of accounting was used? (Choose one):
 Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

8. In preparing the District's financial transactions reports for fiduciary fund type accounts, which basis of accounting was used? (Choose one):
 Cash basis Modified cash basis Modified accrual basis Full accrual basis N/A

Special District Name: San Juan Water District
 Special Districts' Financial Transactions Report
 Water Enterprise Fund
 Statement of Revenues, Expenses, and Changes in Fund Net Position

Fiscal Year: 2023

Operating Revenues

Water Sales Revenues

Retail Water Sales

| | | |
|------|-------------------------------------|------------|
| R01. | Residential | 13,220,309 |
| R02. | Business | 1,882,747 |
| R03. | Industrial | |
| R04. | Irrigation | |
| R09. | Sales to Other Utilities for Resale | 12,297,936 |
| R10. | Interdepartmental | |
| R11. | Other Water Sales Revenues | 87,119 |

Water Services Revenues

| | | |
|------|----------------------------------|---------------------|
| R12. | Fire Prevention | 55,674 |
| R13. | Groundwater Replenishment | |
| R14. | Connection Fees | |
| R15. | Standby and Availability Charges | |
| R16. | Service-Type Assessments | |
| R17. | Other Water Services Revenues | |
| R18. | Other Operating Revenues | 457,441 |
| R19. | Total Operating Revenues | \$28,001,226 |

Operating Expenses

Water Supply Expenses

| | | |
|------|------------------------------------|-----------|
| R20. | Water Supply | |
| R21. | Water Purchases | 4,206,450 |
| R22. | Groundwater Replenishment | |
| R23. | Other Water Supply Expenses | |
| R24. | Pumping | |
| R25. | Treatment | 3,582,635 |
| R26. | Transmission and Distribution | 4,747,973 |
| R28. | Customer Accounting and Collection | 1,393,561 |
| R29. | Sales Promotion | |
| R30. | Personnel Services | |

| | | |
|------------------------------|--|---------------------|
| R31. | Contractual Services | |
| R32. | Materials and Supplies | |
| R33. | General and Administrative Expenses | 2,342,216 |
| R34. | Depreciation and Amortization Expenses | 4,121,918 |
| R35. | Other Operating Expenses | 922,592 |
| R36. | Total Operating Expenses | \$21,317,345 |
| R37. | Operating Income (Loss) | \$6,683,881 |
| Nonoperating Revenues | | |
| R38. | Investment Income | 751,194 |
| R39. | Rents, Leases, Concessions, and Royalties | 108,840 |
| Taxes and Assessments | | |
| SD40. | Current Secured and Unsecured (1%) | 2,747,980 |
| 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 | 17,104 |
| SD52. | Timber Yield | |
| R53. | In-Lieu Taxes | |
| R54. | Other Intergovernmental – State | |
| R55. | Intergovernmental – County | |
| R56. | Intergovernmental – Other | |
| R57. | Gain on Disposal of Capital Assets | 39,875 |
| R58. | Other Nonoperating Revenues | 79,930 |
| R59. | Total Nonoperating Revenues | \$3,744,923 |

| Nonoperating Expenses | | |
|--|---|----------------------|
| R60. | Interest Expense | 1,010,509 |
| R61. | Loss on Disposal of Capital Assets | |
| R62. | Other Nonoperating Expenses | 38,993 |
| R63. | Total Nonoperating Expenses | \$1,049,502 |
| R64. | Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items | \$9,379,302 |
| Capital Contributions | | |
| R65. | Federal | |
| R66. | State | |
| R67. | Connection Fees (Capital) | 3,652,716 |
| R68. | County | |
| R69. | Other Government | |
| R70. | Other Capital Contributions | 3,735,026 |
| R71. | Total Capital Contributions | \$7,387,742 |
| 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 | \$16,767,044 |
| R75. | Net Position (Deficit), Beginning of Fiscal Year | \$91,900,063 |
| R76. | Adjustment | |
| R77. | Reason for Adjustment | |
| R78. | Net Position (Deficit), End of Fiscal Year | \$108,667,107 |
| Net Position (Deficit) | | |
| R79. | Net Investment in Capital Assets | 83,718,447 |
| R80. | Restricted | 4,329,966 |
| R81. | Unrestricted | 20,618,694 |
| R82. | Total Net Position (Deficit) | \$108,667,107 |

Special District Name: San Juan Water District
 Special Districts' Financial Transactions Report
 Long-Term Debt
 Bonds and COPs

Go to Report: Detail Summary of Long-Term Debt

Fiscal Year: 2023

| | |
|--|---|
| SD01. Districtwide or Improvement District/Zone | Districtwide |
| SD02. Improvement District/Zone (if applicable) | |
| R03. Purpose of Debt (1 of 1) (Record Completed) | 2017 San Juan Projects & Advanced Refunding |
| R04. Nature of Revenue Pledged | Utility Billing Revenue |
| R05. Percent of Pledge | 100% |
| R06. Debt Type | Revenue Bonds |
| R07. Fund Type | Enterprise |
| SD08. Activity | Water Enterprise |
| R09. Year of Issue | 2017 |
| R10. Beginning Maturity Year | 2017 |
| R11. Ending Maturity Year | 2039 |
| R12. Principal Authorized | 26,125,000 |
| R13. Principal Issued to Date | 26,125,000 |
| R14. Principal Unspent | |
| R15. Principal Payable, Beginning of Fiscal Year | \$24,535,867 |
| R16. Adjustment to Principal in Current Fiscal Year | |
| R17. Reason for Adjustment to Principal in Current Fiscal Year | |
| R18. Principal Issued in Current Fiscal Year | |
| R18.5 Bond Discount/Premium at Issuance in Current Fiscal Year | |
| R19. Principal Paid in Current Fiscal Year | 655,000 |
| R19.5 Bond Discount/Premium Amortized in Current Fiscal Year | 104,981 |
| R20. Principal Defeased in Current Fiscal Year | |
| R21. Principal Payable, End of Fiscal Year | \$23,775,886 |
| R22. Principal Payable, Current Portion | 784,980 |
| R23. Principal Payable, Noncurrent Portion | \$22,990,906 |
| R24. Interest Paid in Current Fiscal Year | 919,013 |
| R25. Principal Delinquent, End of Fiscal Year | |
| R26. Interest Delinquent, End of Fiscal Year | |
| R27. Amount Held in Reserve | |

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

Back to Form: Long-Term Debt

Fiscal Year: 2023

| | 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 | | | | | | | | |
| 2017 San Juan Projects & Advanced Refunding | 2017 | 24,535,867 | 0 | 655,000 | 23,775,886 | 784,980 | 22,990,906 | 919,013 |
| Total Enterprise Debt: | | \$24,535,867 | \$0 | \$655,000 | \$23,775,886 | \$784,980 | \$22,990,906 | \$919,013 |

Special District Name: San Juan Water District
 Special Districts' Financial Transactions Report
 Other Long-Term Debt
 Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2023

| | |
|--|---------------------------------------|
| R01. Purpose of Debt (1 of 2) (Record Completed) | Sterling National Bank Loan |
| R02. Nature of Revenue Pledged | Net Revenues of Water Service Charges |
| R03. Debt Type | Loans |
| R04. Fund Type | Enterprise |
| SD05. Activity | Water Enterprise |
| R06. Year of Issue | 2022 |
| R07. Beginning Maturity Year | 2023 |
| R08. Ending Maturity Year | 2032 |
| R09. Principal Authorized | 8,152,537 |
| R10. Principal Received to Date | 8,152,537 |
| R11. Principal Unspent | |
| R12. Principal Outstanding, Beginning of Fiscal Year | \$8,152,537 |
| R13. Adjustment to Principal in Current Fiscal Year | |
| R14. Reason for Adjustment to Principal in Current Fiscal Year | |
| R15. Principal Received in Current Fiscal Year | |
| R16. Principal Paid in Current Fiscal Year | 0 |
| R17. Principal Refinanced in Current Fiscal Year | |
| R18. Principal Outstanding, End of Fiscal Year | \$8,152,537 |
| R19. Principal Outstanding, Current Portion | 1,482,245 |
| R20. Principal Outstanding, Noncurrent Portion | \$6,670,292 |
| R21. Interest Paid in Current Fiscal Year | 121,812 |
| R22. Principal Delinquent, End of Fiscal Year | |
| R23. Interest Delinquent, End of Fiscal Year | |
| SD24. Principal Due but Not Presented (Time Warrants Only) | |
| SD25. Interest Due but Not Presented (Time Warrants Only) | |

Special District Name: San Juan Water District
Special Districts' Financial Transactions Report
Other Long-Term Debt
Loans, Notes, and Other

Go to Report: Detail Summary of Other Long-Term Debt

Fiscal Year: 2023

| | |
|--|--|
| R01. Purpose of Debt (2 of 2) (Record Completed) | <input type="text" value="Hinkle Reservoir Rehabilitation Loan"/> |
| R02. Nature of Revenue Pledged | <input type="text" value="Net Revenues of Water Service Charges"/> |
| R03. Debt Type | <input type="text" value="Loans"/> |
| R04. Fund Type | <input type="text" value="Enterprise"/> |
| SD05. Activity | <input type="text" value="Water Enterprise"/> |
| R06. Year of Issue | <input type="text" value="2023"/> |
| R07. Beginning Maturity Year | <input type="text" value="2026"/> |
| R08. Ending Maturity Year | <input type="text" value="2055"/> |
| R09. Principal Authorized | <input type="text" value="846,424"/> |
| R10. Principal Received to Date | <input type="text" value="846,424"/> |
| R11. Principal Unspent | <input type="text"/> |
| R12. Principal Outstanding, Beginning of Fiscal Year | <input type="text"/> |
| R13. Adjustment to Principal in Current Fiscal Year | <input type="text"/> |
| R14. Reason for Adjustment to Principal in Current Fiscal Year | <input type="text"/> |
| R15. Principal Received in Current Fiscal Year | <input type="text" value="846,424"/> |
| R16. Principal Paid in Current Fiscal Year | <input type="text" value="0"/> |
| R17. Principal Refinanced in Current Fiscal Year | <input type="text"/> |
| R18. Principal Outstanding, End of Fiscal Year | <input type="text" value="\$846,424"/> |
| R19. Principal Outstanding, Current Portion | <input type="text" value="0"/> |
| R20. Principal Outstanding, Noncurrent Portion | <input type="text" value="\$846,424"/> |
| R21. Interest Paid in Current Fiscal Year | <input type="text" value="0"/> |
| R22. Principal Delinquent, End of Fiscal Year | <input type="text"/> |
| R23. Interest Delinquent, End of Fiscal Year | <input type="text"/> |
| SD24. Principal Due but Not Presented (Time Warrants Only) | <input type="text"/> |
| SD25. Interest Due but Not Presented (Time Warrants Only) | <input type="text"/> |

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

Back to Form: Other Long-Term Debt

Fiscal Year: 2023

| | Year of Issue | Principal Outstanding, Beginning of Fiscal Year | Principal Received in Current Fiscal Year | Principal Paid in Current Fiscal Year | Principal Outstanding, End of Fiscal Year | Principal Outstanding, Current Portion | Principal Outstanding, Noncurrent Portion | Interest Paid in Current Fiscal Year |
|--------------------------------------|----------------------|--|--|--|--|---|--|---|
| Enterprise | | | | | | | | |
| Loans | | | | | | | | |
| Hinkle Reservoir Rehabilitation Loan | 2023 | 0 | 846,424 | 0 | 846,424 | 0 | 846,424 | 0 |
| Sterling National Bank Loan | 2022 | 8,152,537 | 0 | 0 | 8,152,537 | 1,482,245 | 6,670,292 | 121,812 |
| Total Enterprise Debt: | | \$8,152,537 | \$846,424 | \$0 | \$8,998,961 | \$1,482,245 | \$7,516,716 | \$121,812 |

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

Fiscal Year: 2023

| | Governmental Funds | Internal Service Fund | Enterprise Funds |
|---|---------------------------|------------------------------|------------------------------|
| Debt Payments from Debt Forms | | | |
| R01. Long-Term Debt (Bonds, COP, and Other Agency Debt) | | | 919,013 |
| R02. Other Long-Term Debt | | | 121,812 |
| R03. Construction Financing | | | |
| R04. Lease Obligations (Purchase Agreements) | | | |
| R05. Total Debt Payments from Debt Forms | \$0 | \$0 | \$1,040,825 |
| R06. Debt Service | | | 1,010,509 |
| R07. Difference | \$0 | \$0 | \$30,316 |
| R08. Reason for Difference | | | Accrued interest and amortiz |

Note:

(R08) Ent-Reason for Difference: Accrued interest and amortization of bond premium.

Special District Name: San Juan Water District
 Special Districts' Financial Transactions Report
 Statement of Net Position
 Proprietary Funds

Fiscal Year: 2023

| | Enterprise | Internal Service |
|---|----------------------|------------------|
| Assets | | |
| Current Assets | | |
| Cash and Investments | | |
| R01. Unrestricted | 27,633,618 | |
| R02. Restricted | | |
| R03. Accounts Receivable (net) | 4,749,699 | |
| R04. Taxes Receivable | 121,802 | |
| R05. Interest Receivable (net) | 131,739 | |
| R05.5 Lease Receivable | 89,691 | |
| R06. Due from Other Funds | | |
| R07. Due from Other Governments | | |
| R08. Inventories | 417,156 | |
| R09. Prepaid Items | 152,207 | |
| R10. Other Current Assets 1 | | |
| R11. Other Current Assets 2 | | |
| R12. Total Current Assets | \$33,295,912 | \$0 |
| Noncurrent Assets | | |
| R13. Cash and Investments, Restricted | | |
| R14. Investments | 143,321 | |
| R14.5 Lease Receivable | 309,593 | |
| R15. Other Loans, Notes, and Contracts Receivable | | |
| Capital Assets | | |
| R16. Land | 286,984 | |
| R17. Buildings and Improvements | 2,958,271 | |
| R18. Equipment | 16,224,680 | |
| R18.5 Infrastructure | 143,150,713 | |
| R18.6 Lease Assets (Lessee) | 47,664 | |
| R19. Other Intangible Assets – Amortizable | 1,525,387 | |
| R20. Construction in Progress | 28,008,440 | |
| R21. Intangible Assets – Nonamortizable | | |
| R22. Other Capital Assets | | |
| R23. Less: Accumulated Depreciation/Amortization | -76,611,937 | |
| R23.5 Net Pension Asset | | |
| R23.6 Net OPEB Asset | | |
| R24. Other Noncurrent Assets 1 | | |
| R25. Other Noncurrent Assets 2 | | |
| R26. Total Noncurrent Assets | \$116,043,116 | \$0 |
| R27. Total Assets | \$149,339,028 | \$0 |

Deferred Outflows of Resources

| | | | |
|-------|--|---------------|-----|
| R28. | Related to Pensions | 8,077,424 | |
| R28.5 | Related to OPEB | 1,613,579 | |
| R28.6 | Related to Debt Refunding | 1,266,287 | |
| R29. | Other Deferred Outflows of Resources | | |
| R30. | Total Deferred Outflows of Resources | \$10,957,290 | \$0 |
| R31. | Total Assets and Deferred Outflows of Resources | \$160,296,318 | \$0 |

Liabilities

Current Liabilities

| | | | |
|------|--|-------------|-----|
| R32. | Accounts Payable | 3,821,297 | |
| R33. | Contracts and Retainage Payable | 1,204,592 | |
| R34. | Interest Payable | 440,286 | |
| R35. | Due to Other Funds | 111,620 | |
| R36. | Due to Other Governments | | |
| R37. | Deposits and Advances | | |
| R38. | Compensated Absences | 480,622 | |
| R39. | Long-Term Debt, Due Within One Year | 2,267,225 | 0 |
| R40. | Other Long-Term Liabilities, Due Within One Year | 24,213 | |
| R41. | Other Current Liabilities 1 | | |
| R42. | Other Current Liabilities 2 | | |
| R43. | Total Current Liabilities | \$8,349,855 | \$0 |

Noncurrent Liabilities

| | | | |
|-------|---|--------------|-----|
| R44. | Deposits and Advances | | |
| R45. | Compensated Absences | 676,646 | |
| R46. | General Obligation Bonds | | |
| R47. | Revenue Bonds | 22,990,906 | |
| R48. | Certificates of Participation | | |
| R49. | Other Bonds | | |
| R50. | Loans (Other Long-Term Debt) | 7,516,716 | |
| R51. | Notes (Other Long-Term Debt) | | |
| R52. | Other (Other Long-Term Debt) | | |
| R53. | Construction Financing – Federal | | |
| R54. | Construction Financing – State | | |
| R54.5 | Lease Liability | | |
| R55. | Lease-Obligations (Purchase Agreements) | | |
| R56. | Net Pension Liability | 5,190,003 | |
| R57. | Net OPEB Liability | 4,078,375 | |
| R58. | Other Noncurrent Liabilities 1 | | |
| R59. | Other Noncurrent Liabilities 2 | | |
| R60. | Total Noncurrent Liabilities | \$40,452,646 | \$0 |
| R61. | Total Liabilities | \$48,802,501 | \$0 |

Deferred Inflows of Resources

| | | | |
|-------------------------------|--|---------------|-----|
| R62. | Related to Pensions | 1,746,583 | |
| R62.5 | Related to OPEB | 370,689 | |
| R62.6 | Related to Debt Refunding | 338,982 | |
| R62.7 | Related to Leases | 370,456 | |
| R63. | Other Deferred Inflows of Resources | | |
| R64. | Total Deferred Inflows of Resources | \$2,826,710 | \$0 |
| R65. | Total Liabilities and Deferred Inflows of Resources | \$51,629,211 | \$0 |
| R66. | Total Net Position (Deficit) | \$108,667,107 | \$0 |
| Net Position (Deficit) | | | |
| R67. | Net Investment in Capital Assets | 83,718,447 | |
| R68. | Restricted | 4,329,966 | |
| R69. | Unrestricted | 20,618,694 | |
| R70. | Total Net Position (Deficit) | \$108,667,107 | \$0 |

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

Fiscal Year: 2023

| | |
|---|----------------------------------|
| R01. Appropriations Limit | <input type="text" value="0"/> |
| R02. Total Annual Appropriations Subject to the Limit | <input type="text" value="0"/> |
| R03. Revenues Received (Over) Under Appropriations Limit | <input type="text" value="\$0"/> |

Special District Name: San Juan Water District
 Special Districts' Financial Transactions Report
 Summary

Fiscal Year: 2023

| | Governmental Funds | Internal Service Fund | Enterprise Fund | T |
|---|--------------------|-----------------------|-----------------|---|
| 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 | | | 28,001,226 | |
| R20. Other Enterprise | | | | |
| R21. Conduit | | | | |
| R22. Transportation | | | | |
| R23. Total Operating Revenues | | | \$28,001,226 | |
| Non-Operating Revenues | | | | |
| R24. Airport | | | | |
| R25. Electric | | | | |
| R26. Gas | | | | |
| R27. Harbor and Port | | | | |
| R28. Hospital | | | | |
| R29. Sewer | | | | |
| R30. Solid Waste | | | | |
| R31. Transit | | | | |
| R32. Water | | | 3,744,923 | |
| R33. Other Enterprise | | | | |
| R34. Conduit | | | | |
| R35. Transportation | | | | |

| | | | | | |
|----------------------------------|--|-----|-----|--------------|--|
| R36. | Total Non-Operating Revenues | | | \$3,744,923 | |
| R36.5 | Total Revenues | \$0 | \$0 | \$31,746,149 | |
| 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 | | | 21,317,345 | |
| R56. | Other Enterprise | | | | |
| R57. | Conduit | | | | |
| R58. | Transportation | | | | |
| R59. | Total Operating Expenses | | | \$21,317,345 | |
| Non-Operating Expenses | | | | | |
| R60. | Airport | | | | |
| R61. | Electric | | | | |
| R62. | Gas | | | | |
| R63. | Harbor and Port | | | | |
| R64. | Hospital | | | | |
| R65. | Sewer | | | | |
| R66. | Solid Waste | | | | |
| R67. | Transit | | | | |
| R68. | Water | | | 1,049,502 | |
| R69. | Other Enterprise | | | | |
| R70. | Conduit | | | | |
| R71. | Transportation | | | | |
| R72. | Total Non-Operating Expenses | | | \$1,049,502 | |
| R72.5 | Total Expenditures/Expenses | \$0 | \$0 | \$22,366,847 | |

| | | | | |
|---|-----|-----|---------------|--|
| R73. Transfer In | | | | |
| R74. Transfer Out | | | | |
| R75. Change in Fund Balance/Net Position | \$0 | \$0 | \$16,767,044 | |
| R76. Fund Balance/Net Position (Deficit), Beginning of Fiscal Year | \$0 | \$0 | \$91,900,063 | |
| R77. Adjustments | | | | |
| R78. Fund Balance/Net Position (Deficit), End of Fiscal Year | \$0 | \$0 | \$108,667,107 | |
| Assets | | | | |
| R79. Total Current Assets | | | 33,295,912 | |
| R80. Total Noncurrent Assets | | | 116,043,116 | |
| R81. Total Assets | \$0 | \$0 | \$149,339,028 | |
| Liabilities | | | | |
| R82. Total Current Liabilities | | | 8,349,855 | |
| R83. Total Noncurrent Liabilities | | | 40,452,646 | |
| R84. Total Liabilities | \$0 | \$0 | \$48,802,501 | |
| R85. Total Fund Balance/Net Position (Deficit) | \$0 | \$0 | \$108,667,107 | |

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

| Fiscal Year: 2023 | | |
|--------------------------------|---|---|
| FORM DESC | FIELD NAME | FOOTNOTES |
| WaterEnterpriseFund | (R11)OtherWaterSalesRevenues | Meter rentals/permits/construction water, late fees, and penalties. |
| WaterEnterpriseFund | (R18)OtherOperatingRevenues | Cost recovery, rebates, surcharges, and other miscellaneous revenues. |
| WaterEnterpriseFund | (R33)GeneralandAdministrativeExpenses | Large increase in retiree medical costs and pension related expenses. |
| WaterEnterpriseFund | (R35)OtherOperatingExpenses | Includes Engineering Department expenses. |
| WaterEnterpriseFund | (R58)OtherNonoperatingRevenues | Includes reimbursements and other non-operating cost recoveries. |
| WaterEnterpriseFund | (R62)OtherNonoperatingExpenses | Miscellaneous non-operating expenses. |
| WaterEnterpriseFund | (R70)OtherCapitalContributions | Includes donated capital assets from developers. |
| OtherLongTermDebt | (R16)PrincipalPaidinCurrentFiscalYear | (1_Sterling National Bank Loan) Principal payment was paid late and will be reflected next fiscal year. |
| OtherLongTermDebt | (R16)PrincipalPaidinCurrentFiscalYear | (2_Hinkle Reservoir Rehabilitation Loan) First principal payment is not due until 2026. |
| OtherLongTermDebt | (R19)PrincipalOutstandingCurrentPortion | (2_Hinkle Reservoir Rehabilitation Loan) First principal payment is not due until 2026. |
| OtherLongTermDebt | (R21)InterestPaidinCurrentFiscalYear | (2_Hinkle Reservoir Rehabilitation Loan) First interest payment is in 2024. |
| ProprietaryFunds | (R01)Entpr-Unrestricted | Large increase in operating expenses and a large increase in CIP assets led to the drop in cash balances. |
| ProprietaryFunds | (R12)Entpr-TotalCurrentAssets | Large decrease in cash and investments balance. |
| ProprietaryFunds | (R14.5)Entpr-LeaseReceivable | Payments received during the year on outstanding lease receivables. |
| ProprietaryFunds | (R18.6)Entpr-LeaseAssets(Lessee) | Implementation of GASB 96. |
| ProprietaryFunds | (R20)Entpr-ConstructionInProgress | Hinkle Reservoir cover, Lime Tower assessment, Backwash Hood rehabilitation, Eureka Road 18" T-main design, and air/vacuum relief valve replacements. |
| ProprietaryFunds | (R40)Entpr-OtherLongTermLiabilitiesDueWithinOneYear | Current portion of SBITA payable. |
| ProprietaryFunds | (R43)Entpr-TotalCurrentLiabilities | Large increase in accounts payable, retentions payable and current portion of long-term debt. The large increase in CIP related costs led to the increase in accounts payable and retentions payable. |
| AppropriationsLimitInformation | (R01)AppropriationsLimit | The District is not subject to the Appropriation Limits for the property tax apportionment received from Placer and Sacramento Counties. |
| AppropriationsLimitInformation | (R02)TotalAnnualAppropriationsSubjecttotheLimit | The District is not subject to the Appropriation Limits for the property tax apportionment received from Placer and Sacramento Counties. |

Total Footnote: 20