

Special District Name: San Dieguito 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="Tony"/>	<input type="text"/>	<input type="text" value="Kranz"/>	<input type="text" value="Mayor"/>
Member 2	<input type="text" value="Joy"/>	<input type="text"/>	<input type="text" value="Lyndes"/>	<input type="text" value="Deputy Mayor"/>
Member 3	<input type="text" value="Bruce"/>	<input type="text"/>	<input type="text" value="Ehlers"/>	<input type="text" value="Council Member"/>
Member 4	<input type="text" value="Kellie"/>	<input type="text"/>	<input type="text" value="Hinze"/>	<input type="text" value="Council Member"/>
Member 5	<input type="text" value="Allison"/>	<input type="text"/>	<input type="text" value="Blackwell"/>	<input type="text" value="Council Member"/>
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="Pamela"/>	<input type="text"/>	<input type="text" value="Antil"/>	<input type="text" value="City Manager"/>	<input type="text" value="pantil@encinitasca.gov"/>
Official 2	<input type="text" value="Teresa"/>	<input type="text" value="S"/>	<input type="text" value="McBroome"/>	<input type="text" value="Director of Finance/City Treasurer"/>	<input type="text" value="tmcbroome@encinitasca.gov"/>
Official 3	<input type="text" value="Isam"/>	<input type="text"/>	<input type="text" value="Hireish"/>	<input type="text" value="Director of Utilities/General Manager"/>	<input type="text" value="ihireish@encinitasca.gov"/>
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 Dieguito 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	9,189,765
R02.	Business	6,244,663
R03.	Industrial	
R04.	Irrigation	1,687,454
R09.	Sales to Other Utilities for Resale	
R10.	Interdepartmental	93,612
R11.	Other Water Sales Revenues	115,879

Water Services Revenues

R12.	Fire Prevention	321,584
R13.	Groundwater Replenishment	
R14.	Connection Fees	
R15.	Standby and Availability Charges	
R16.	Service-Type Assessments	
R17.	Other Water Services Revenues	
R18.	Other Operating Revenues	550,646
R19.	Total Operating Revenues	\$18,203,603

Operating Expenses

Water Supply Expenses

R20.	Water Supply	
R21.	Water Purchases	7,892,257
R22.	Groundwater Replenishment	
R23.	Other Water Supply Expenses	
R24.	Pumping	
R25.	Treatment	1,960,299
R26.	Transmission and Distribution	5,024,173
R28.	Customer Accounting and Collection	
R29.	Sales Promotion	
R30.	Personnel Services	

R31.	Contractual Services	
R32.	Materials and Supplies	
R33.	General and Administrative Expenses	
R34.	Depreciation and Amortization Expenses	634,863
R35.	Other Operating Expenses	115,323
R36.	Total Operating Expenses	\$15,626,915
R37.	Operating Income (Loss)	\$2,576,688
Nonoperating Revenues		
R38.	Investment Income	249,922
R39.	Rents, Leases, Concessions, and Royalties	146,449
Taxes and Assessments		
SD40.	Current Secured and Unsecured (1%)	1,426,566
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	6,860
SD52.	Timber Yield	
R53.	In-Lieu Taxes	
R54.	Other Intergovernmental – State	
R55.	Intergovernmental – County	
R56.	Intergovernmental – Other	
R57.	Gain on Disposal of Capital Assets	
R58.	Other Nonoperating Revenues	112,383
R59.	Total Nonoperating Revenues	\$1,942,180

Nonoperating Expenses	
R60. Interest Expense	96,428
R61. Loss on Disposal of Capital Assets	
R62. Other Nonoperating Expenses	1,077,761
R63. Total Nonoperating Expenses	\$1,174,189
R64. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$3,344,679
Capital Contributions	
R65. Federal	
R66. State	
R67. Connection Fees (Capital)	261,862
R68. County	
R69. Other Government	
R70. Other Capital Contributions	
R71. Total Capital Contributions	\$261,862
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	\$3,606,541
R75. Net Position (Deficit), Beginning of Fiscal Year	\$59,764,584
R76. Adjustment	
R77. Reason for Adjustment	
R78. Net Position (Deficit), End of Fiscal Year	\$63,371,125
Net Position (Deficit)	
R79. Net Investment in Capital Assets	18,541,537
R80. Restricted	2,163
R81. Unrestricted	44,827,425
R82. Total Net Position (Deficit)	\$63,371,125

Special District Name: San Dieguito 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 2) (Record Completed)	Construction
R04. Nature of Revenue Pledged	Net Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Enterprise
SD08. Activity	Water Enterprise
R09. Year of Issue	2014
R10. Beginning Maturity Year	2016
R11. Ending Maturity Year	2024
R12. Principal Authorized	5,870,000
R13. Principal Issued to Date	5,870,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$1,628,743
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	725,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	74,371
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$829,372
R22. Principal Payable, Current Portion	755,000
R23. Principal Payable, Noncurrent Portion	\$74,372
R24. Interest Paid in Current Fiscal Year	44,700
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District Name: San Dieguito 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 (2 of 2) (Record Completed)	Filtration Plant Expansion
R04. Nature of Revenue Pledged	Net Revenue
R05. Percent of Pledge	100%
R06. Debt Type	Revenue Bonds
R07. Fund Type	Enterprise
SD08. Activity	Water Enterprise
R09. Year of Issue	2007
R10. Beginning Maturity Year	2008
R11. Ending Maturity Year	2024
R12. Principal Authorized	7,705,000
R13. Principal Issued to Date	7,705,000
R14. Principal Unspent	
R15. Principal Payable, Beginning of Fiscal Year	\$1,785,000
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	570,000
R19.5 Bond Discount/Premium Amortized in Current Fiscal Year	
R20. Principal Defeased in Current Fiscal Year	
R21. Principal Payable, End of Fiscal Year	\$1,215,000
R22. Principal Payable, Current Portion	595,000
R23. Principal Payable, Noncurrent Portion	\$620,000
R24. Interest Paid in Current Fiscal Year	66,044
R25. Principal Delinquent, End of Fiscal Year	
R26. Interest Delinquent, End of Fiscal Year	
R27. Amount Held in Reserve	

Special District Name: San Dieguito 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								
Construction	2014	1,628,743	0	725,000	829,372	755,000	74,372	44,700
Filtration Plant Expansion	2007	1,785,000	0	570,000	1,215,000	595,000	620,000	66,044
Total Enterprise Debt:		\$3,413,743	\$0	\$1,295,000	\$2,044,372	\$1,350,000	\$694,372	\$110,744

Special District Name: San Dieguito 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)			110,744
R02. Other Long-Term Debt			
R03. Construction Financing			
R04. Lease Obligations (Purchase Agreements)			
R05. Total Debt Payments from Debt Forms	\$0	\$0	\$110,744
R06. Debt Service			96,428
R07. Difference	\$0	\$0	\$14,316
R08. Reason for Difference			Accrued interest

Note:

(R08) Ent-Reason for Difference: Accrued interest

Special District Name: San Dieguito 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	23,192,232	
R02. Restricted	2,163	
R03. Accounts Receivable (net)	2,487,491	
R04. Taxes Receivable		
R05. Interest Receivable (net)	105,233	
R05.5 Lease Receivable	70,856	
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories	796,163	
R09. Prepaid Items		
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$26,654,138	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments	25,196,685	
R14.5 Lease Receivable	2,448,418	
R15. Other Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	3,450,544	
R17. Buildings and Improvements	11,007	
R18. Equipment	45,691,906	
R18.5 Infrastructure		
R18.6 Lease Assets (Lessee)		
R19. Other Intangible Assets – Amortizable		
R20. Construction in Progress		
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-28,015,383	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$48,783,177	\$0
R27. Total Assets	\$75,437,315	\$0

Deferred Outflows of Resources

R28.	Related to Pensions	3,611,806	
R28.5	Related to OPEB	149,985	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$3,761,791	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$79,199,106	\$0

Liabilities

Current Liabilities

R32.	Accounts Payable	1,610,428	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable	23,280	
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances	393,811	
R38.	Compensated Absences	136,115	
R39.	Long-Term Debt, Due Within One Year	1,350,000	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$3,513,634	\$0

Noncurrent Liabilities

R44.	Deposits and Advances		
R45.	Compensated Absences	113,137	
R46.	General Obligation Bonds		
R47.	Revenue Bonds	694,372	
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		
R54.5	Lease Liability		
R55.	Lease-Obligations (Purchase Agreements)		
R56.	Net Pension Liability	7,685,985	
R57.	Net OPEB Liability	196,781	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$8,690,275	\$0
R61.	Total Liabilities	\$12,203,909	\$0

Deferred Inflows of Resources

R62. Related to Pensions	1,180,000	
R62.5 Related to OPEB	47,029	
R62.6 Related to Debt Refunding		
R62.7 Related to Leases	2,397,043	
R63. Other Deferred Inflows of Resources		
R64. Total Deferred Inflows of Resources	\$3,624,072	\$0
R65. Total Liabilities and Deferred Inflows of Resources	\$15,827,981	\$0
R66. Total Net Position (Deficit)	\$63,371,125	\$0
Net Position (Deficit)		
R67. Net Investment in Capital Assets	18,541,537	
R68. Restricted	2,163	
R69. Unrestricted	44,827,425	
R70. Total Net Position (Deficit)	\$63,371,125	\$0

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

Fiscal Year: 2023

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" value="\$0"/>

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

Fiscal Year: 2023

	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
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			18,203,603	
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$18,203,603	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer				
R30. Solid Waste				
R31. Transit				
R32. Water			1,942,180	
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$1,942,180	
R36.5 Total Revenues	\$0	\$0	\$20,145,783	\$20,145,783

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			15,626,915	
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$15,626,915	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water			1,174,189	
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$1,174,189	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$16,801,104	\$16,801,104
R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$3,606,541	\$3,606,541
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$59,764,584	\$59,764,584
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$63,371,125	\$63,371,125

Assets				
R79.	Total Current Assets		26,654,138	26,654,138
R80.	Total Noncurrent Assets		48,783,177	48,783,177
R81.	Total Assets	\$0	\$75,437,315	\$75,437,315
Liabilities				
R82.	Total Current Liabilities		3,513,634	3,513,634
R83.	Total Noncurrent Liabilities		8,690,275	8,690,275
R84.	Total Liabilities	\$0	\$12,203,909	\$12,203,909
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$63,371,125	\$63,371,125

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

Fiscal Year: 2023		
FORM DESC	FIELD NAME	FOOTNOTES
WaterEnterpriseFund	(R11)OtherWaterSalesRevenues	Water sales-fire line. Water meter service charges-recycled
WaterEnterpriseFund	(R18)OtherOperatingRevenues	Admin-other charges, Engineering fees, Billing fees, inter-fund revenue and cost recovery
WaterEnterpriseFund	(R26)TransmissionandDistribution	The decrease is from decrease in pension expense in cost of labor.
WaterEnterpriseFund	(R35)OtherOperatingExpenses	Insurance and claims
WaterEnterpriseFund	(R58)OtherNonoperatingRevenues	Amortization of bond premium, other revenues
WaterEnterpriseFund	(R60)InterestExpense	Decrease due to a reduction in principal which in turn reduces interest
WaterEnterpriseFund	(R62)OtherNonoperatingExpenses	Investment in joint venture
ProprietaryFunds	(R43)Entpr-TotalCurrentLiabilities	Increase is mainly due to the increase in accounts payable
AppropriationsLimitInformation	(R01)AppropriationsLimit	Not applicable
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	Not applicable

Total Footnote: 10

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District Name: San Dieguito Water District

Fiscal Year: **2023**

ID Number: **12523705000**

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



Director of Finance/City Treasurer

Signature

Title

Teresa McBroome

1/16/2024

Name (Please Print)

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 1/16/2024 9:27:53 PM