

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of South Placer Municipal Utility District

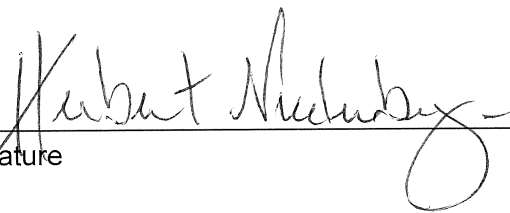
Reporting Year: 2020

ID Number: 12393103600

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

General Manager

Title

Herbert Niederberger

Name (Please Print)

1/27/2021

Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year. 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:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/26/2021 12:37:20 PM

Special District of South Placer Municipal Utility District
Special Districts Financial Transactions Report
General Information

Fiscal Year: 2020

District Mailing Address

Street 1 Has Address Changed?
Street 2
City State Zip
Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Gerald"/>	<input type="text"/>	<input type="text" value="Mitchell"/>	<input type="text" value="Director, Ward 1"/>
Member 2	<input type="text" value="William"/>	<input type="text"/>	<input type="text" value="Dickinson"/>	<input type="text" value="Director, Ward 2"/>
Member 3	<input type="text" value="John"/>	<input type="text"/>	<input type="text" value="Murdock"/>	<input type="text" value="Director, Ward 3"/>
Member 4	<input type="text" value="James"/>	<input type="text"/>	<input type="text" value="Durfee"/>	<input type="text" value="Director, Ward 4"/>
Member 5	<input type="text" value="James"/>	<input type="text"/>	<input type="text" value="Williams"/>	<input type="text" value="Director, Ward 5"/>
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="Herbert"/>	<input type="text"/>	<input type="text" value="Niederberger"/>	<input type="text" value="General Manager"/>	<input type="text" value="hniederberger@spmud.ca.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 Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?

City County Special District

4. In which City, County, or Special District financial statements or CAFR is the financial data of this BCU included?

City name:
County name:
Special District:

name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No

Special District of South Placer Municipal Utility District
Special Districts Financial Transactions Report
Sewer Enterprise Fund
Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2020

Operating Revenues

R01. Service Charges	15,383,211
R02. Permit and Inspection Fees	253,247
R03. Connection Fees	1,415,952
R04. Standby and Availability Charges	
R05. Service-Type Assessments	
R06. Service Penalties	
R07. Other Operating Revenues	
R08. Total Operating Revenues	\$17,052,410

Operating Expenses

R09. Transmission	
R10. Treatment and Disposal	8,326,375
R11. Taxes	
R12. Personnel Services	
R13. Contractual Services	2,399,482
R14. Materials and Supplies	
R15. General and Administrative Expenses	2,126,601
R16. Depreciation and Amortization Expenses	1,889,287
R17. Other Operating Expenses	
R18. Total Operating Expenses	\$14,741,745
R19. Operating Income (Loss)	\$2,310,665

Nonoperating Revenues

R20. Investment Earnings	1,602,378
R21. Rents, Leases, and Franchises	
Taxes and Assessments	
SD22. Current Secured and Unsecured (1%)	728,054
SD23. Voter-Approved Taxes	
SD24. Pass-through Property Taxes (ABX1 26)	
SD25. Property Assessments	
SD26. Special Assessments	
SD27. Special Taxes	
SD28. Prior-Year Taxes and Assessments	
SD29. Penalties and Cost of Delinquent Taxes and Assessments	355,843
Intergovernmental – Federal	
R30. Aid for Construction	
R31. Other Intergovernmental – Federal	
Intergovernmental – State	
R32. Aid for Construction	
SD33. Homeowners Property Tax Relief	0
SD34. Timber Yield	
R35. In-Lieu Taxes	
R36. Other Intergovernmental – State	

R37. Intergovernmental – County	
R38. Intergovernmental – Other	
R39. Gain on Disposal of Capital Assets	0
R40. Other Nonoperating Revenues	
R41. Total Nonoperating Revenues	\$2,686,275
Nonoperating Expenses	
R42. Interest Expense	
R43. Loss on Disposal of Capital Assets	
R44. Other Nonoperating Expenses	
R45. Total Nonoperating Expenses	\$0
R46. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$4,996,940
Capital Contributions	
R47. Federal	
R48. State	
R49. Connection Fees (Capital)	9,854,903
R50. County	
R51. Other Government	
R52. Other Capital Contributions	
R53. Total Capital Contributions	\$9,854,903
R54. Transfers In	
R55. Transfers Out	
Special and Extraordinary Items	
R55.5 Special Item	
R55.6 Extraordinary Item	
R55.7 Total Special and Extraordinary Items	\$0
R56. Change in Net Position	\$14,851,843
R57. Net Position (Deficit), Beginning of Fiscal Year	\$143,929,873
R58. Adjustment	
R59. Reason for Adjustment	
R60. Net Position (Deficit), End of Fiscal Year	\$158,781,716
Net Position (Deficit)	
R61. Net Investment in Capital Assets	98,277,454
R62. Restricted	
R63. Unrestricted	60,504,262
R64. Total Net Position (Deficit)	\$158,781,716

Special District of South Placer Municipal Utility District
Special Districts Financial Transactions Report
Statement of Net Position
Proprietary Funds

Fiscal Year: 2020

		Enterprise	Internal Service
Assets			
Current Assets			
Cash and Investments			
R01.	Unrestricted	63,055,243	
R02.	Restricted		
R03.	Accounts Receivable (net)	3,961,561	
R04.	Taxes Receivable		
R05.	Interest Receivable (net)		
R06.	Due from Other Funds		
R07.	Due from Other Governments		
R08.	Inventories		
R09.	Prepaid Items	347,685	
R10.	Other Current Assets 1		
R11.	Other Current Assets 2		
R12.	Total Current Assets	\$67,364,489	\$0
Noncurrent Assets			
R13.	Cash and Investments, Restricted		
R14.	Investments		
R15.	Loans, Notes, and Contracts Receivable		
Capital Assets			
R16.	Land	1,174,184	
R17.	Buildings and Improvements	3,278,568	
R18.	Equipment	4,397,388	
R18.5	Infrastructure		
R19.	Intangible Assets – Amortizable		
R20.	Construction in Progress	1,078,480	
R21.	Intangible Assets – Nonamortizable		
R22.	Other Capital Assets	113,455,757	
R23.	Less: Accumulated Depreciation/Amortization	-25,106,923	
R23.5	Net Pension Asset		
R23.6	Net OPEB Asset		
R24.	Other Noncurrent Assets 1		
R25.	Other Noncurrent Assets 2		
R26.	Total Noncurrent Assets	\$98,277,454	\$0
R27.	Total Assets	\$165,641,943	\$0
Deferred Outflows of Resources			
R28.	Related to Pensions	1,183,447	
R28.5	Related to OPEB	825,886	
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$2,009,333	\$0

R31.	Total Assets and Deferred Outflows of Resources	\$167,651,276	\$0
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Liabilities

Current Liabilities

R32.	Accounts Payable	851,764	
R33.	Contracts and Retainage Payable	125,512	
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences	225,620	
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1		
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$1,202,896	\$0

Noncurrent Liabilities

R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
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	5,062,627	
R57.	Net OPEB Liability	1,360,564	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$6,423,191	\$0
R61.	Total Liabilities	\$7,626,087	\$0

Deferred Inflows of Resources

R62.	Related to Pensions	376,376	
R62.5	Related to OPEB	867,097	
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$1,243,473	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$8,869,560	\$0
R66.	Total Net Position (Deficit)	\$158,781,716	\$0

Net Position (Deficit)

R67.	Net Investment in Capital Assets	98,277,454	
R68.	Restricted		
R69.	Unrestricted	60,504,262	

R70.	Total Net Position (Deficit)	\$158,781,716	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$167,651,276	\$0

Special District of South Placer Municipal Utility District
Special Districts Financial Transactions Report
Appropriations Limit Information

Fiscal Year: 2020

R01. Appropriations Limit	<input type="text" value="0"/>
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 of South Placer Municipal Utility District
Special Districts Financial Transactions Report
Summary

Fiscal Year: 2020

	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			17,052,410	
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$17,052,410	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			2,686,275	
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				
R36. Total Non-Operating Revenues			\$2,686,275	

R36.5	Total Revenues	\$0	\$0	\$19,738,685	\$19,738,685
	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			14,741,745	
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$14,741,745	
	Non-Operating Expenses				
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer				
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$0	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$14,741,745	\$14,741,745
R73.	Transfer In				
R74.	Transfer Out				

R75.	Change in Fund Balance/Net Position	\$0	\$0	\$14,851,843	\$14,851,843
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$143,929,873	\$143,929,873
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$158,781,716	\$158,781,716

Assets

R79.	Total Current Assets			67,364,489	67,364,489
R80.	Total Noncurrent Assets			98,277,454	98,277,454
R81.	Total Assets	\$0	\$0	\$165,641,943	\$165,641,943

Liabilities

R82.	Total Current Liabilities			1,202,896	1,202,896
R83.	Total Noncurrent Liabilities			6,423,191	6,423,191
R84.	Total Liabilities	\$0	\$0	\$7,626,087	\$7,626,087
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$158,781,716	\$158,781,716

Special District of South Placer Municipal Utility District
Special District Financial Transactions Report
Footnotes

Fiscal Year: 2020		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R02)PermitandInspectionFees	General fund revenue derived from permits, plan check fees, and inspections decrease is due to a decrease in development activity as a result of the COVID-19 outbreak.
SewerEnterpriseFund	(R03)ConnectionFees	The District had a large reduction in the 2020 spring in the number of new sewer connections. Management believes this decrease was a result of the shelter-in-place due to COVID-19.
SewerEnterpriseFund	(R10)TreatmentandDisposal	City of Roseville Charges the district for the use of a water treatment plan. In the prior year payments were lower than usual due to a large multi-year true-up credit. In prior year we noted that we reviewed the agreement between the City and the District for the reduction in fees. No such reduction fees noted for current year.
SewerEnterpriseFund	(R13)ContractualServices	Payments for Rehab and Replacement have been steadily decreasing over time as Operating and Maintenance expense increases.
SewerEnterpriseFund	(SD22)CurrentSecuredandUnsecured(1%)	Variance is due to a portion of this line-item being grouped in SD 29 in PY.
SewerEnterpriseFund	(SD29)PenaltiesandCostofDelinquentTaxesandAssessments	This amount is provided by the Client.
SewerEnterpriseFund	(SD33)HomeownersPropertyTaxRelief	\$0 in CY.
ProprietaryFunds	(R16)Entpr-Land	100-15400 Land
ProprietaryFunds	(R17)Entpr-BuildingsandImprovements	100-15200 Building
ProprietaryFunds	(R18)Entpr-Equipment	100-15400 Vehicles 100-15500 Office Furniture/Equipment 100-15501 Equipment
ProprietaryFunds	(R20)Entpr-ConstructioninProgress	100-15900 Construction in Progress
ProprietaryFunds	(R22)Entpr-OtherCapitalAssets	100-15600 Sewer System
ProprietaryFunds	(R23)Entpr-LessAccumulatedDepreciationAmortization	100-16200 Allow. for Depreciation - Bldg 100-16400 Allow. for Depreciation - Furn/Equip 100-16401 Allow. for Depreciation - Vehicles 100-16501 Allow. for Depreciation - Equip 100-16600 Allow. for Depreciation - Sewer
AppropriationsLimitInformation	(R01)AppropriationsLimit	This district is not subject to the appropriations limit.
AppropriationsLimitInformation	(R02)TotalAnnualAppropriationsSubjecttotheLimit	This district is not subject to the appropriations limit.

Total Footnote: 15