

SPECIAL DISTRICTS' FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of South Placer Municipal Utility District

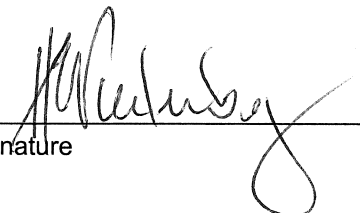
Reporting Year: **2021**

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

H.E. Niederberger

Name (Please Print)

Jan 11, 2022

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:
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 1/11/2022 2:32:42 PM

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

Reporting Year: 2021

Operating Revenues

R01.	Service Charges	15,605,794
R02.	Permit and Inspection Fees	546,273
R03.	Connection Fees	2,933,779
R04.	Standby and Availability Charges	
R05.	Service-Type Assessments	
R06.	Service Penalties	
R07.	Other Operating Revenues	
R08.	Total Operating Revenues	\$19,085,846

Operating Expenses

R09.	Transmission	
R10.	Treatment and Disposal	8,113,323
R11.	Taxes	
R12.	Personnel Services	
R13.	Contractual Services	1,924,508
R14.	Materials and Supplies	
R15.	General and Administrative Expenses	2,020,046
R16.	Depreciation and Amortization Expenses	2,065,934
R17.	Other Operating Expenses	
R18.	Total Operating Expenses	\$14,123,811
R19.	Operating Income (Loss)	\$4,962,035

Nonoperating Revenues

R20.	Investment Earnings	670,185
R21.	Rents, Leases, and Franchises	
	Taxes and Assessments	
SD22.	Current Secured and Unsecured (1%)	802,638
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	371,323
	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	
R40.	Other Nonoperating Revenues	
R41.	Total Nonoperating Revenues	\$1,844,146
Nonoperating Expenses		
R42.	Interest Expense	
R43.	Loss on Disposal of Capital Assets	36,147
R44.	Other Nonoperating Expenses	
R45.	Total Nonoperating Expenses	\$36,147
R46.	Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$6,770,034
Capital Contributions		
R47.	Federal	
R48.	State	
R49.	Connection Fees (Capital)	5,143,394
R50.	County	
R51.	Other Government	
R52.	Other Capital Contributions	
R53.	Total Capital Contributions	\$5,143,394
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	\$11,913,428
R57.	Net Position (Deficit), Beginning of Fiscal Year	\$158,781,716
R58.	Adjustment	
R59.	Reason for Adjustment	
R60.	Net Position (Deficit), End of Fiscal Year	\$170,695,144
Net Position (Deficit)		
R61.	Net Investment in Capital Assets	104,924,074
R62.	Restricted	3,440,903
R63.	Unrestricted	62,330,167
R64.	Total Net Position (Deficit)	\$170,695,144

Special District of South Placer Municipal Utility 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	65,377,149	
R02. Restricted		
R03. Accounts Receivable (net)	3,916,049	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	67,542	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$69,360,740	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted	3,440,903	
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	1,174,184	
R17. Buildings and Improvements	3,278,568	
R18. Equipment	4,002,745	
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable		
R20. Construction in Progress	358,915	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets	122,846,378	
R23. Less: Accumulated Depreciation/Amortization	-26,736,716	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1		
R25. Other Noncurrent Assets 2		
R26. Total Noncurrent Assets	\$108,364,977	\$0
R27. Total Assets	\$177,725,717	\$0
Deferred Outflows of Resources		
R28. Related to Pensions	1,096,531	
R28.5 Related to OPEB	759,352	
R28.6 Related to Debt Refunding		

R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$1,855,883	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$179,581,600	\$0
Liabilities			
Current Liabilities			
R32.	Accounts Payable	646,462	
R33.	Contracts and Retainage Payable	337,534	
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments		
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences	214,935	
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	\$1,198,931	\$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	5,486,625	
R57.	Net OPEB Liability	1,387,499	
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$6,874,124	\$0
R61.	Total Liabilities	\$8,073,055	\$0
Deferred Inflows of Resources			
R62.	Related to Pensions	222,864	
R62.5	Related to OPEB	590,537	
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$813,401	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$8,886,456	\$0
R66.	Total Net Position (Deficit)	\$170,695,144	\$0

Net Position (Deficit)

R67.	Net Investment in Capital Assets	104,924,074	
R68.	Restricted	3,440,903	
R69.	Unrestricted	62,330,167	
R70.	Total Net Position (Deficit)	\$170,695,144	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$179,581,600	\$0

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

Reporting Year: 2021

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

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			19,085,846	
R17. Solid Waste				
R18. Transit				
R19. Water				
R20. Other Enterprise				
R21. Conduit				
R22. Transportation				
R23. Total Operating Revenues			\$19,085,846	
Non-Operating Revenues				
R24. Airport				
R25. Electric				
R26. Gas				
R27. Harbor and Port				
R28. Hospital				
R29. Sewer			1,844,146	
R30. Solid Waste				
R31. Transit				
R32. Water				
R33. Other Enterprise				
R34. Conduit				
R35. Transportation				

R36.	Total Non-Operating Revenues			\$1,844,146	
R36.5	Total Revenues	\$0	\$0	\$20,929,992	
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			14,123,811	
R53.	Solid Waste				
R54.	Transit				
R55.	Water				
R56.	Other Enterprise				
R57.	Conduit				
R58.	Transportation				
R59.	Total Operating Expenses			\$14,123,811	
Non-Operating Expenses					
R60.	Airport				
R61.	Electric				
R62.	Gas				
R63.	Harbor and Port				
R64.	Hospital				
R65.	Sewer			36,147	
R66.	Solid Waste				
R67.	Transit				
R68.	Water				
R69.	Other Enterprise				
R70.	Conduit				
R71.	Transportation				
R72.	Total Non-Operating Expenses			\$36,147	
R72.5	Total Expenditures/Expenses	\$0	\$0	\$14,159,958	

R73.	Transfer In				
R74.	Transfer Out				
R75.	Change in Fund Balance/Net Position	\$0	\$0	\$11,913,428	
R76.	Fund Balance/Net Position (Deficit), Beginning of Fiscal Year	\$0	\$0	\$158,781,716	
R77.	Adjustments				
R78.	Fund Balance/Net Position (Deficit), End of Fiscal Year	\$0	\$0	\$170,695,144	
Assets					
R79.	Total Current Assets			69,360,740	
R80.	Total Noncurrent Assets			108,364,977	
R81.	Total Assets	\$0	\$0	\$177,725,717	
Liabilities					
R82.	Total Current Liabilities			1,198,931	
R83.	Total Noncurrent Liabilities			6,874,124	
R84.	Total Liabilities	\$0	\$0	\$8,073,055	
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$0	\$170,695,144	

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

Fiscal Year: 2021		
FORM DESC	FIELD NAME	FOOTNOTES
SewerEnterpriseFund	(R02)PermitandInspectionFees	Significant increase in inspection fee and plan check fees identified; due to FY20-21 inspection fees increased per Board-approved rate schedules from \$250 to \$345. Increase in plan check fees are also consistent with economic and commercial growth in service area. Increase due to moving projects, new permits, new activity, and growth.
SewerEnterpriseFund	(R03)ConnectionFees	Connection revenues are recognized upon application concurrently with cash receipt. There were new connections because of numerous new house builds.
SewerEnterpriseFund	(R13)ContractualServices	Several maintenance projects occurred in prior year prior year did not occur during the current year. In addition, the Foothill Trunk Project which was expensed in prior years for the amount of \$516,515 was recorded in Sewer System Capital Assets for the current year.
SewerEnterpriseFund	(SD29)PenaltiesandCostofDelinquentTaxesandAssessments	PBC - TABLE S4 of CAFR
SewerEnterpriseFund	(SD33)HomeownersPropertyTaxRelief	\$0 in CY.
ProprietaryFunds	(R13)Entpr-CashandInvestmentsRestricted	This is a new account which was added during the year to record CalPERS prefunded contribution for GASB 68.
ProprietaryFunds	(R20)Entpr-ConstructioninProgress	In prior year, \$574,177.47 for the Foothill Trunk Project was recorded to Construction in Progress. For the Current year, the Foothill Trunk Project was recorded to the Sewer System.
ProprietaryFunds	(R22)Entpr-OtherCapitalAssets	Sewer 100-15600
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: 10
