

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

Fiscal Year: 2018

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="Victor"/> | <input type="text"/> | <input type="text" value="Markey"/> | <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="District Manager"/> | <input type="text" value="hneiderberger@spmud.ca.gov"/> |
| Official 2 | <input type="text" value="Joanna"/> | <input type="text"/> | <input type="text" value="Belanger"/> | <input type="text" value="Administrative Services Manager"/> | <input type="text" value="jbelanger@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: 2018

| | | |
|---------------------------|--|---------------------|
| Operating Revenues | | |
| R01. | Service Charges | 12,694,346 |
| R02. | Permit and Inspection Fees | 338,446 |
| R03. | Connection Fees | 2,520,400 |
| R04. | Standby and Availability Charges | |
| R05. | Service-Type Assessments | |
| R06. | Service Penalties | |
| R07. | Other Operating Revenues | |
| R08. | Total Operating Revenues | \$15,553,192 |
| Operating Expenses | | |
| R09. | Transmission | |
| R10. | Treatment and Disposal | 7,406,709 |
| R11. | Taxes | |
| R12. | Personnel Services | |
| R13. | Contractual Services | 3,237,207 |
| R14. | Materials and Supplies | |
| R15. | General and Administrative Expenses | 1,745,033 |
| R16. | Depreciation and Amortization Expenses | 1,423,548 |
| R17. | Other Operating Expenses | |
| R18. | Total Operating Expenses | \$13,812,497 |
| R19. | Operating Income (Loss) | \$1,740,695 |

| Nonoperating Revenues | |
|--|--------------------|
| R20. Investment Earnings | 321,933 |
| R21. Rents, Leases, and Franchises | |
| Taxes and Assessments | |
| SD22. Current Secured and Unsecured (1%) | 623,576 |
| 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 | |
| Intergovernmental – Federal | |
| R30. Aid for Construction | |
| R31. Other Intergovernmental – Federal | |
| Intergovernmental – State | |
| R32. Aid for Construction | |
| SD33. Homeowners Property Tax Relief | 305,873 |
| SD34. Timber Yield | |
| R35. In-Lieu Taxes | |
| R36. Other Intergovernmental – State | |
| R37. Intergovernmental – County | |
| R38. Intergovernmental – Other | |
| R39. Gain on Disposal of Capital Assets | 63,498 |
| R40. Other Nonoperating Revenues | |
| R41. Total Nonoperating Revenues | \$1,314,880 |
| Nonoperating Expenses | |
| R42. Interest Expense | 119,120 |
| R43. Loss on Disposal of Capital Assets | |
| R44. Other Nonoperating Expenses | |
| R45. Total Nonoperating Expenses | \$119,120 |
| R46. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items | \$2,936,455 |

| | | |
|--|---|----------------------|
| Capital Contributions | | |
| R47. | Federal | |
| R48. | State | |
| R49. | Connection Fees (Capital) | 6,680,289 |
| R50. | County | |
| R51. | Other Government | |
| R52. | Other Capital Contributions | |
| R53. | Total Capital Contributions | \$6,680,289 |
| 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 | \$9,616,744 |
| R57. | Net Position (Deficit), Beginning of Fiscal Year | \$120,878,621 |
| R58. | Adjustment | -1,622,000 |
| R59. | Reason for Adjustment | OPEB GASB 75 |
| R60. | Net Position (Deficit), End of Fiscal Year | \$128,873,365 |
| Net Position (Deficit) | | |
| R61. | Net Investment in Capital Assets | 75,520,052 |
| R62. | Restricted | 4,929,804 |
| R63. | Unrestricted | 48,423,509 |
| R64. | Total Net Position (Deficit) | \$128,873,365 |

Note:

(R59) Reason for Adjustment: OPEB GASB 75

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

Fiscal Year: 2018

Operating Revenues

| | | |
|------|---------------------------------|------------|
| R01. | Disposal Fees – Commercial | 0 |
| R02. | Disposal Fees – Public | 0 |
| R03. | Collection Fees – Residential | 0 |
| R04. | Collection Fees – Commercial | 0 |
| R05. | Other Operating Revenues | 0 |
| R06. | Total Operating Revenues | \$0 |

Operating Expenses

Disposal Expenses

| | | |
|------|--------------------------------------|---|
| R07. | Personnel Services | 0 |
| R08. | Contractual Services | 0 |
| R09. | Materials and Supplies | 0 |
| R10. | Other Disposal Expenses (Abatements) | 0 |
| R11. | Total Disposal Expenses | |

Collection Expenses

| | | |
|------|----------------------------------|---|
| R12. | Personnel Services | 0 |
| R13. | Contractual Services | 0 |
| R14. | Materials and Supplies | 0 |
| R15. | Other Collection Expenses | 0 |
| R16. | Total Collection Expenses | |

| | | |
|------|--|------------|
| R17. | General and Administrative Expenses | |
| R18. | Depreciation and Amortization Expenses | |
| R19. | Other Operating Expenses | |
| R20. | Total Operating Expenses | \$0 |
| R21. | Operating Income (Loss) | \$0 |

| | |
|--|------------|
| Nonoperating Revenues | |
| R22. Investment Earnings | 0 |
| R23. Rents, Leases, and Franchises | 0 |
| Taxes and Assessments | |
| SD24. Current Secured and Unsecured (1%) | 0 |
| SD25. Voter-Approved Taxes | 0 |
| SD26. Pass-through Property Taxes (ABX1 26) | 0 |
| SD27. Property Assessments | 0 |
| SD28. Special Assessments | 0 |
| SD29. Special Taxes | 0 |
| SD30. Prior-Year Taxes and Assessments | 0 |
| SD31. Penalties and Cost of Delinquent Taxes and Assessments | 0 |
| Intergovernmental – Federal | |
| R32. Aid for Construction | 0 |
| R33. Other Intergovernmental – Federal | 0 |
| Intergovernmental – State | |
| R34. Aid for Construction | 0 |
| SD35. Homeowners Property Tax Relief | 0 |
| SD36. Timber Yield | 0 |
| R37. In-Lieu Taxes | 0 |
| R38. Other Intergovernmental – State | 0 |
| R39. Intergovernmental – County | 0 |
| R40. Intergovernmental – Other | 0 |
| R41. Gain on Disposal of Capital Assets | 0 |
| R42. Other Nonoperating Revenues | 0 |
| R43. Total Nonoperating Revenues | \$0 |
| Nonoperating Expenses | |
| R44. Interest Expense | 0 |
| R45. Loss on Disposal of Capital Assets | 0 |
| R46. Other Nonoperating Expenses | 0 |
| R47. Total Nonoperating Expenses | \$0 |
| R48. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items | \$0 |

| | | |
|--|---|----------------------------------|
| Capital Contributions | | |
| R49. | Federal | <input type="text" value="0"/> |
| R50. | State | <input type="text" value="0"/> |
| R51. | County | <input type="text" value="0"/> |
| R52. | Other Government | <input type="text" value="0"/> |
| R53. | Other Capital Contributions | <input type="text" value="0"/> |
| R54. | Total Capital Contributions | <input type="text" value="\$0"/> |
| R55. | Transfers In | <input type="text" value="0"/> |
| R56. | Transfers Out | <input type="text" value="0"/> |
| Special and Extraordinary Items | | |
| R56.5 | Special Item | <input type="text" value="0"/> |
| R56.6 | Extraordinary Item | <input type="text" value="0"/> |
| R56.7 | Total Special and Extraordinary Items | <input type="text" value="\$0"/> |
| R57. | Change in Net Position | <input type="text" value="\$0"/> |
| R58. | Net Position (Deficit), Beginning of Fiscal Year | <input type="text" value="\$0"/> |
| R59. | Adjustment | <input type="text" value="0"/> |
| R60. | Reason for Adjustment | <input type="text"/> |
| R61. | Net Position (Deficit), End of Fiscal Year | <input type="text" value="\$0"/> |
| Net Position (Deficit) | | |
| R62. | Net Investment in Capital Assets | <input type="text" value="0"/> |
| R63. | Restricted | <input type="text" value="0"/> |
| R64. | Unrestricted | <input type="text" value="0"/> |
| R65. | Total Net Position (Deficit) | <input type="text" value="\$0"/> |

Special District of South Placer Municipal Utility District
 Special Districts Financial Transactions Report
 Debt Service Reconciliation Report

Fiscal Year: 2018

| | Governmental Funds | Internal Service Fund | Enterprise Funds |
|---|--------------------|-----------------------|---------------------------|
| Debt Payments from Debt Forms | | | |
| R01. Long-Term Debt | | | |
| R02. Other Long-Term Debt | | | |
| R03. Construction Financing | | | |
| R04. Lease Obligations | | | |
| R05. Total Debt Payments from Debt Forms | \$0 | \$0 | \$0 |
| R06. Debt Service | | | 119,120 |
| R07. Difference | \$0 | \$0 | \$-119,120 |
| R08. Reason for Difference | | | Relates to interest expen |

Note:

(R08) Ent-Reason for Difference: Relates to interest expense

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

Fiscal Year: 2018

| | | Enterprise | Internal Service |
|----------------------|---|----------------------|------------------|
| Assets | | | |
| Current Assets | | | |
| Cash and Investments | | | |
| R01. | Unrestricted | 34,867,058 | |
| R02. | Restricted | | |
| R03. | Accounts Receivable (net) | 3,665,619 | |
| R04. | Taxes Receivable | | |
| R05. | Interest Receivable (net) | | |
| R06. | Due from Other Funds | 4,929,804 | |
| R07. | Due from Other Governments | | |
| R08. | Inventories | | |
| R09. | Prepaid Items | 58,883 | |
| R10. | Other Current Assets 1 | | |
| R11. | Other Current Assets 2 | | |
| R12. | Total Current Assets | \$43,521,364 | \$0 |
| Noncurrent Assets | | | |
| R13. | Cash and Investments, Restricted | | |
| R14. | Investments | 17,242,155 | |
| R15. | Loans, Notes, and Contracts Receivable | | |
| Capital Assets | | | |
| R16. | Land | 1,174,184 | |
| R17. | Buildings and Improvements | 3,246,030 | |
| R18. | Equipment | 3,905,611 | |
| R18.5 | Infrastructure | | |
| R19. | Intangible Assets – Amortizable | | |
| R20. | Construction in Progress | 7,747,636 | |
| R21. | Intangible Assets – Nonamortizable | | |
| R22. | Other Capital Assets | 86,014,397 | |
| R23. | Less: Accumulated Depreciation/Amortization | -21,638,002 | |
| R23.5 | Net Pension Asset | | |
| R23.6 | Net OPEB Asset | | |
| R24. | Other Noncurrent Assets 1 | | |
| R25. | Other Noncurrent Assets 2 | | |
| R26. | Total Noncurrent Assets | \$97,692,011 | \$0 |
| R27. | Total Assets | \$141,213,375 | \$0 |

| Deferred Outflows of Resources | | | |
|---------------------------------------|--|---------------|-----|
| R28. | Related to Pensions | 1,536,855 | |
| R28.5 | Related to OPEB | 690,732 | |
| R28.6 | Related to Debt Refunding | | |
| R29. | Other Deferred Outflows of Resources | | |
| R30. | Total Deferred Outflows of Resources | \$2,227,587 | \$0 |
| R31. | Total Assets and Deferred Outflows of Resources | \$143,440,962 | \$0 |
| Liabilities | | | |
| Current Liabilities | | | |
| R32. | Accounts Payable | 1,878,736 | |
| R33. | Contracts and Retainage Payable | 121,688 | |
| R34. | Interest Payable | | |
| R35. | Due to Other Funds | 4,929,804 | |
| R36. | Due to Other Governments | | |
| R37. | Deposits and Advances | | |
| R38. | Accrued Compensated Absences | 239,794 | |
| 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 | \$7,170,022 | \$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 | 4,728,860 | |
| R57. | Net OPEB Liability | 1,437,948 | |
| R58. | Other Noncurrent Liabilities 1 | | |
| R59. | Other Noncurrent Liabilities 2 | | |
| R60. | Total Noncurrent Liabilities | \$6,166,808 | \$0 |
| R61. | Total Liabilities | \$13,336,830 | \$0 |

| Deferred Inflows of Resources | | |
|--|----------------------|------------|
| R62. Related to Pensions | 404,432 | |
| R62.5 Related to OPEB | 826,335 | |
| R62.6 Related to Debt Refunding | | |
| R63. Other Deferred Inflows of Resources | | |
| R64. Total Deferred Inflows of Resources | \$1,230,767 | \$0 |
| R65. Total Liabilities and Deferred Inflows of Resources | \$14,567,597 | \$0 |
| R66. Total Net Position (Deficit) | \$128,873,365 | \$0 |
| Net Position (Deficit) | | |
| R67. Net Investment in Capital Assets | 75,520,052 | |
| R68. Restricted | 4,929,804 | |
| R69. Unrestricted | 48,423,509 | |
| R70. Total Net Position (Deficit) | \$128,873,365 | \$0 |
| R71. Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit) | \$143,440,962 | \$0 |

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

Fiscal Year: 2018

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

| Fiscal Year: 2018 | | <input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year |
|--------------------------------|---|--|
| FORM DESC | FIELD NAME | FOOTNOTES |
| SewerEnterpriseFund | (R02)PermitandInspectionFees | Total Equivalent Dwelling Units decreased by almost half of prior years number due to the slow down in economic conditions. |
| SewerEnterpriseFund | (R03)ConnectionFees | Total Equivalent Dwelling Units decreased by almost half of prior years number due to the slow down in economic conditions. |
| SewerEnterpriseFund | (R13)ContractualServices | The increase in contractual services is due to additional fees for audit, accountant, and for publication of legal notices. Additionally there was an additional cost for on-call engineering and water works for fence replacement. |
| SewerEnterpriseFund | (R15)GeneralandAdministrativeExpenses | Administrative expenses decreased due to the employees becoming responsible for paying their own retirement contributions and other employee benefits. Part of the decrease is also due to the result of the GASB 68 adjustment which caused large fluctuations in pension expenses. |
| SewerEnterpriseFund | (R20)InvestmentEarnings | Interest income increased significantly. |
| SewerEnterpriseFund | (R39)GainonDisposalofCapitalAssets | Gain on disposal in the current year compared to a loss in prior year. |
| SewerEnterpriseFund | (R43)LossonDisposalofCapitalAssets | No loss. There was a gain on disposal. |
| SewerEnterpriseFund | (SD22)CurrentSecuredandUnsecured(1%) | Only had 620 EDU's in the current year which was a significant decrease compared to PY. |
| SewerEnterpriseFund | (SD26)SpecialAssessments | Variance depends on customer who aren't making their payments. |
| SewerEnterpriseFund | (SD33)HomeownersPropertyTaxRelief | Classified incorrectly in PY. |
| SolidWasteEnterpriseFund | (R05)OtherOperatingRevenues | District does not have solid waste fund. |
| SolidWasteEnterpriseFund | (R10)OtherDisposalExpenses(Abatements) | District does not have solid waste fund. |
| SolidWasteEnterpriseFund | (R15)OtherCollectionExpenses | District does not have solid waste fund. |
| SolidWasteEnterpriseFund | (R33)OtherIntergovernmentalFederal | District does not have solid waste fund. |
| SolidWasteEnterpriseFund | (R38)OtherIntergovernmentalState | District does not have solid waste fund. |
| SolidWasteEnterpriseFund | (R40)IntergovernmentalOther | District does not have solid waste fund. |
| SolidWasteEnterpriseFund | (R42)OtherNonoperatingRevenues | District does not have solid waste fund. |
| SolidWasteEnterpriseFund | (R46)OtherNonoperatingExpenses | District does not have solid waste fund. |
| SolidWasteEnterpriseFund | (R52)OtherGovernment | District does not have solid waste fund. |
| SolidWasteEnterpriseFund | (R53)OtherCapitalContributions | District does not have solid waste fund. |
| SolidWasteEnterpriseFund | (R55)TransfersIn | District does not have solid waste fund. |
| SolidWasteEnterpriseFund | (R56)TransfersOut | District does not have solid waste fund. |
| ProprietaryFunds | (R09)Entpr-PrepaidItems | This is relating to prepaid insurance. \$43,903 is for a July invoice for Calpers account paid in June. |
| ProprietaryFunds | (R20)Entpr-ConstructionInProgress | Construction in progress for the Loomis Diversion Construction project. |
| ProprietaryFunds | (R22)Entpr-OtherCapitalAssets | Sewer System |
| ProprietaryFunds | (R32)Entpr-AccountsPayable | The increase in liability is attributed to the progress payments for the Loomis construction project. |
| ProprietaryFunds | (R33)Entpr-ContractsandRetainagePayable | Accrued PERS liability decreased significantly due to a large payment for prepaid insurance. |
| ProprietaryFunds | (R57)Entpr-NetOPEB Liability | Increase due to GASB 75 that was not in PY. |
| AppropriationsLimitInformation | (R01)AppropriationsLimit | This district is not subject to the appropriations limit. |
| AppropriationsLimitInformation | (R02) TotalAnnualAppropriationsSubjecttotheLimit | The district is not subject to the appropriation limits. |

Total Footnote: 30