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

District Mailing Address							
Street 1	505 South Vulcan Avenue			☐ Has Address C	hanged?		
Street 2	Coo count valour, ivenue				agou		
City	Encinitas	Sta	ate CA Zip 92024	1			
			ate CA Zip 92024				
Email	wateradmin@sdwd.org						
Members of t	he Governing Body						
	First Name	M. I.	Last Name	Title			
Member 1	Tony		Kranz	Mayor			
Member 2	Joy		Lyndes	Deputy Mayor			
Member 3	Bruce		Ehlers	Council Member			
Member 4	Kellie		Hinze	Council Member			
Member 5	Allison		Blackwell	Council Member			
Member							
District Fisca	l Officers						
	First Name	M. I.	Last Name	Title	Email		
Official 1	Pamela		Antil	City Manager	pantil@encinitasca.gov		
Official 2	Teresa	s	McBroome	Director of Finance/City Treasurer	tmcbroome@encinitasca.gov		
Official 3	Isam		Hireish	Director of Utilities/General Manager	ihireish@encinitasca.gov		
Officials							
Report Prepa	red By						
First Name	Stella	M. I.	Last Name Huang				
Telephone	(760) 633-2641		Accounting@encinitasca.gov				
Independent	Independent Auditor						
Firm Name	Davis Farr LLP						
First Name	Jennifer	M. I.	Last Name Farr				
Telephone	(949) 474-2020						

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2.   No					
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  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

	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.	<b>Total Operating Revenues</b>	\$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	

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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 Asses	sments
	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

R60.         Interest Expense         96.428           R61.         Loss on Disposal of Capital Assets         1.077.761           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           R65.         Federal         \$3.344.679           R66.         State         \$3.344.679           R67.         Connection Fees (Capital)         261.862           R68.         County         \$3.606.862           R69.         Other Government         \$261.862           R70.         Other Capital Contributions         \$261.862           R71.         Total Capital Contributions         \$261.862           R72.         Transfers In         \$261.862           R73.         Transfers Out         \$50.00           Special and Extraordinary Items         \$3.606.541           R73.         Total Special and Extraordinary Items         \$3.606.541           R75.         Change in Net Position         \$3.606.541           R76.         Achigament         \$59.764.584           R77.         Reason for Adjustment         \$63.37		Nonoperating Expenses		
Citer Nonoperating Expenses   1,077,761	R60.	Interest Expense	96,428	
Total Nonoperating Expenses   \$1,174,189     Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items   Capital Contributions     R65. Federal	R61.	Loss on Disposal of Capital Assets		
Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items   Capital Contributions	R62.	Other Nonoperating Expenses	1,077,761	
Adjustment   Capital Contributions	R63.	Total Nonoperating Expenses	\$1,174,189	
Capital Contributions           R65.         Federal           R66.         State           R67.         Connection Fees (Capital)           R68.         County           R69.         Other Government           R70.         Other Capital Contributions           R71.         Total Capital Contributions           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         \$3,806,541           R75.         Net Position (Deficit), Beginning of Fiscal Year         \$59,764,584           R76.         Adjustment         \$63,371,125           R77.         Reason for Adjustment         \$63,371,125           R78.         Net Position (Deficit), End of Fiscal Year         \$63,371,125           Net Position (Deficit)         \$63,371,125           R80.         Restricted         2,163           R81.         Unrestricted         44,827,425	R64.	Income (Loss) Before Capital Contributions, Transfers, and Special	\$3,344,679	
R65.         Federal           R66.         State           R67.         Connection Fees (Capital)           R68.         County           R69.         Other Government           R70.         Other Capital Contributions           R71.         Total Capital Contributions           R72.         Transfers In           R73.         Transfers Out           Special and Extraordinary Items           R73.5         Special Item           R73.7         Total Special and Extraordinary Items           R74.         Change in Net Position           R75.         Net Position (Deficit), Beginning of Fiscal Year         \$59,764,584           R76.         Adjustment           R77.         Reason for Adjustment         \$63,371,125           R78.         Net Position (Deficit), End of Fiscal Year         \$63,371,125           Net Position (Deficit)         \$863,371,125           R80.         Restricted         2,163           R81.         Unrestricted         44,827,425		and Extraordinary Items		
R66. State       261,862         R67. Connection Fees (Capital)       261,862         R68. County       ————————————————————————————————————		Capital Contributions		
R67. Connection Fees (Capital)       261,862         R68. County       ————————————————————————————————————	R65.	Federal		
R68. County R69. Other Government R70. Other Capital Contributions R71. Total Capital Contributions 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 R74. Change in Net Position R75. Net Position (Deficit), Beginning of Fiscal Year R76. Adjustment R77. Reason for Adjustment R78. Net Position (Deficit), End of Fiscal Year R79. Net Investment in Capital Assets R80. Restricted R81. Unrestricted  44,827,425	R66.	State		
R69. Other Government	R67.	Connection Fees (Capital)	261,862	
R70. Other Capital Contributions  R71. Total Capital Contributions  R72. Transfers In  R73. Transfers Out Special and Extraordinary Items  R73.6 Extraordinary Item  R73.7 Total Special and Extraordinary Items  R74. Change in Net Position  R75. Net Position (Deficit), Beginning of Fiscal Year  R76. Adjustment  R77. Reason for Adjustment  R78. Net Position (Deficit), End of Fiscal Year  R79. Net Investment in Capital Assets  R80. Restricted  R81. Unrestricted	R68.	County		
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         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           R74.           R75.           R76.           R77.           R78.           R81.             R82.           R83.           R84.           R85.         R85.         R86.         R87.         R88.         R88.       R89.       R80.       R80.	R69.	Other Government		
R72.   Transfers In	R70.	Other Capital Contributions		
R73. Transfers Out Special and Extraordinary Items  R73.5 Special Item  R73.6 Extraordinary Item  R73.7 Total Special and Extraordinary Items  R74. Change in Net Position  R75. Net Position (Deficit), Beginning of Fiscal Year  R76. Adjustment  R77. Reason for Adjustment  R78. Net Position (Deficit), End of Fiscal Year  R79. Net Position (Deficit)  R79. Net Investment in Capital Assets  R80. Restricted  R81. Unrestricted  R83. Unrestricted	R71.	Total Capital Contributions	\$261,862	
Special and Extraordinary Items  R73.5 Special Item  R73.6 Extraordinary Item  R73.7 Total Special and Extraordinary Items  R74. Change in Net Position  R75. Net Position (Deficit), Beginning of Fiscal Year  R76. Adjustment  R77. Reason for Adjustment  R78. Net Position (Deficit), End of Fiscal Year  Net Position (Deficit)  R79. Net Investment in Capital Assets  R80. Restricted  R81. Unrestricted  R83. Table 10 August 10 A	R72.	Transfers In		
R73.5 Special Item  R73.6 Extraordinary Item  R73.7 Total Special and Extraordinary Items  R74. Change in Net Position  R75. Net Position (Deficit), Beginning of Fiscal Year  R76. Adjustment  R77. Reason for Adjustment  R78. Net Position (Deficit), End of Fiscal Year  Net Position (Deficit)  R79. Net Investment in Capital Assets  R80. Restricted  R81. Unrestricted  R83. Unrestricted	R73.	Transfers Out		
R73.6 Extraordinary Item  R73.7 Total Special and Extraordinary Items  R74. Change in Net Position  R75. Net Position (Deficit), Beginning of Fiscal Year  R76. Adjustment  R77. Reason for Adjustment  R78. Net Position (Deficit), End of Fiscal Year  Net Position (Deficit)  R79. Net Investment in Capital Assets  R80. Restricted  R81. Unrestricted  R81. Unrestricted  R83. Total Special and Extraordinary Items  \$0  \$3,606,541  \$59,764,584  \$59,764,584  \$63,371,125  \$63,371,125  \$863,371,125  \$863,371,125  \$863,371,125  \$863,371,125  \$863,371,125  \$863,371,125		Special and Extraordinary Items		
R73.7 Total Special and Extraordinary Items  R74. Change in Net Position  R75. Net Position (Deficit), Beginning of Fiscal Year  R76. Adjustment  R77. Reason for Adjustment  R78. Net Position (Deficit), End of Fiscal Year  Net Position (Deficit)  R79. Net Investment in Capital Assets  R80. Restricted  R81. Unrestricted  S3,606,541  \$59,764,584  \$63,9764,584  \$63,371,125  \$63,371,125  \$18,541,537  \$18,541,537	R73.5	Special Item		
R74.         Change in Net Position         \$3,606,541           R75.         Net Position (Deficit), Beginning of Fiscal Year         \$59,764,584           R76.         Adjustment	R73.6	Extraordinary Item		
R75. Net Position (Deficit), Beginning of Fiscal Year  R76. Adjustment  R77. Reason for Adjustment  R78. Net Position (Deficit), End of Fiscal Year  Net Position (Deficit)  R79. Net Investment in Capital Assets  R80. Restricted  R81. Unrestricted  Adjustment  \$559,764,584  \$559,764,584  \$63,371,125  \$63,371,125  \$18,541,537  R80. Restricted  44,827,425	R73.7	Total Special and Extraordinary Items	\$0	
R76. Adjustment  R77. Reason for Adjustment  R78. Net Position (Deficit), End of Fiscal Year  Net Position (Deficit)  R79. Net Investment in Capital Assets  R80. Restricted  R81. Unrestricted  R81. Unrestricted  R83. Very Market of St. (1)  Adjustment (Section Content of Section	R74.	Change in Net Position	\$3,606,541	
R77. Reason for Adjustment  R78. Net Position (Deficit), End of Fiscal Year  Net Position (Deficit)  R79. Net Investment in Capital Assets  R80. Restricted  R81. Unrestricted  A4,827,425	R75.	Net Position (Deficit), Beginning of Fiscal Year	\$59,764,584	
R78. Net Position (Deficit), End of Fiscal Year  Net Position (Deficit)  R79. Net Investment in Capital Assets  R80. Restricted  R81. Unrestricted  S63,371,125  18,541,537  2,163  R81. Unrestricted  44,827,425	R76.	Adjustment		
Net Position (Deficit)           R79. Net Investment in Capital Assets         18,541,537           R80. Restricted         2,163           R81. Unrestricted         44,827,425	R77.	Reason for Adjustment		
R79. Net Investment in Capital Assets         18,541,537           R80. Restricted         2,163           R81. Unrestricted         44,827,425	R78.	Net Position (Deficit), End of Fiscal Year	\$63,371,125	
R80. Restricted 2,163 R81. Unrestricted 44,827,425		Net Position (Deficit)		
R81. Unrestricted 44,827,425	R79.	Net Investment in Capital Assets	18,541,537	
7.4.11.4.2.2.11.4.2.11.4.2.11.4.2.11.4.2.11.2.11.2.11.2.11.2.11.2.11.2.11.2.11.2.11.2.11.2.11.2.11.2.11.2.11.2.11.2.11.2.11.2.11.2.11.2.	R80.	Restricted	2,163	
R82. Total Net Position (Deficit) \$63,371,125	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

	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

		Enterprise	Internal Service
	ssets		
С	current Assets		
R01.	Cash and Investments Unrestricted	22 402 222	
R02.	Restricted	23,192,232	
R03.	Accounts Receivable (net)	2,163	
R04.	Taxes Receivable	2,487,491	
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
N	oncurrent 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	¢40,700,477	
R20. R27.	Total Assets	\$48,783,177	\$0
ΠΔ1.	10tal A55615	\$75,437,315	\$0

R28. Related to Pensions         3,811,808           R28.5 Related to OPEB         149,985           R28.6 Related to Debt Refunding	Deferred Outflows of Resources		
R28.6 Related to Debt Refunding	R28. Related to Pensions	3,611,806	
R29. Other Deferred Outflows of Resources	R28.5 Related to OPEB	149,985	
R30.   Total Deferred Outflows of Resources   \$3,761,791   \$0   \$1   \$1   \$1   \$1   \$1   \$1   \$	R28.6 Related to Debt Refunding		
Total Assets and Deferred Outflows of Resources	R29. Other Deferred Outflows of Resources		
Current Liabilities	R30. Total Deferred Outflows of Resources	\$3,761,791	\$0
Current Liabilities  R32. Accounts Payable	R31. Total Assets and Deferred Outflows of Resources	\$79,199,106	\$0
R32.         Accounts Payable         1,610,428           R33.         Contracts and Retainage Payable         23,280           R34.         Interest Payable         23,280           R35.         Due to Other Funds         35.           R36.         Due to Other Governments         393,811           R37.         Deposits and Advances         393,811           R38.         Compensated Absences         136,113           R39.         Long-Term Debt, Due Within One Year         1,350,000           R40.         Other Long-Term Liabilities, Due Within One Year         1,350,000           R41.         Other Current Liabilities         3,513,634         \$0           Noncurrent Liabilities         \$3,513,634         \$0           R44.         Deposits and Advances         \$133,137         \$0           R45.         Compensated Absences         \$133,137         \$0           R47.	Liabilities		
R33.   Contracts and Retainage Payable	Current Liabilities		
R34.   Interest Payable	R32. Accounts Payable	1,610,428	
R35.    Due to Other Funds	R33. Contracts and Retainage Payable		
R36.   Due to Other Governments	R34. Interest Payable	23,280	
R37.         Deposits and Advances         393,811           R38.         Compensated Absences         136,115           R39.         Long-Term Debt, Due Within One Year         1,350,000           R40.         Other Long-Term Liabilities, Due Within One Year         ————————————————————————————————————	R35. Due to Other Funds		
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         1,350,000         0           R41.         Other Current Liabilities 2         1         1           R42.         Other Current Liabilities 2         33,513,634         \$0           Noncurrent Liabilities         \$3,513,634         \$0           Noncurrent Liabilities         \$3,513,634         \$0           R43.         Total Current Liabilities         \$3,513,634         \$0           Noncurrent Liabilities         \$3,513,634         \$0           Noncurrent Liabilities         \$3,513,634         \$0           Noncurrent Liabilities         \$3,513,634         \$0           R44.         Deposits and Advances         113,137         \$0           R45.         Compensated Absences         113,137         \$0           R46.         General Obligation Bonds         694,372         \$0           R47.         Revenue Bonds         694,372         \$0           R48.         Certificates of Participation         \$0         \$0           R50.         Loans (Other Long-Term Debt)         \$0	R36. Due to Other Governments		
R39.	R37. Deposits and Advances	393,811	
R40. Other Long-Term Liabilities, Due Within One Year	R38. Compensated Absences	136,115	
R41. Other Current Liabilities 1	R39. Long-Term Debt, Due Within One Year	1,350,000	0
R42. Other Current Liabilities 2         \$3,513,634         \$0           Noncurrent Liabilities         \$3,513,634         \$0           Noncurrent Liabilities         \$3,513,634         \$0           R44. Deposits and Advances         \$3,513,634         \$0           R44. Deposits and Advances         \$113,137         \$1           R45. Compensated Absences         \$113,137         \$1           R46. General Obligation Bonds         \$694,372         \$1           R47. Revenue Bonds         \$694,372         \$1           R48. Certificates of Participation         \$1         \$1           R49. Other Bonds         \$1         \$1           R50. Loans (Other Long-Term Debt)         \$1         \$1           R51. Notes (Other Long-Term Debt)         \$1         \$1           R52. Other (Other Long-Term Debt)         \$1         \$1           R53. Construction Financing - Federal         \$1         \$1           R54. Lease Liability         \$1         \$1           R55. Lease-Obligations (Purchase Agreements)         \$1         \$1           R56. Net Pension Liability         \$1         \$1           R57. Net OPEB Liability         \$1         \$1           R58. Other Noncurrent Liabilities 1         \$1         \$1	R40. Other Long-Term Liabilities, Due Within One Year		
R43.         Total Current Liabilities         \$3,513,634         \$0           Noncurrent Liabilities         R44.         Deposits and Advances	R41. Other Current Liabilities 1		
Noncurrent Liabilities  R44. Deposits and Advances  R45. Compensated Absences  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  R54.5 Lease Liability  R55. Lease-Obligations (Purchase Agreements)  R56. Net Pension Liability  R57. Net OPEB Liability  R58. Other Noncurrent Liabilities 1  R59. Other Noncurrent Liabilities 2  R60. Total Noncurrent Liabilities  \$8,690,275}	R42. Other Current Liabilities 2		
R44.         Deposits and Advances         113,137           R45.         Compensated Absences         113,137           R46.         General Obligation Bonds         694,372           R47.         Revenue Bonds         694,372           R48.         Certificates of Participation         10           R49.         Other Bonds         10           R50.         Loans (Other Long-Term Debt)         10           R51.         Notes (Other Long-Term Debt)         10           R52.         Other (Other Long-Term Debt)         10           R53.         Construction Financing – Federal         10           R54.         Construction Financing – State         10           R54.         Lease Liability         10           R55.         Lease-Obligations (Purchase Agreements)         10           R56.         Net Pension Liability         196,781           R57.         Net OPEB Liability         196,781           R58.         Other Noncurrent Liabilities 1         10           R59.         Other Noncurrent Liabilities 2         10           R60.         Total Noncurrent Liabilities         \$8,690,275         \$0	R43. Total Current Liabilities	\$3,513,634	\$0
R45.         Compensated Absences         113,137           R46.         General Obligation Bonds         694,372           R47.         Revenue Bonds         694,372           R48.         Certificates of Participation         ————————————————————————————————————	Noncurrent Liabilities		
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 R54.5 Lease Liability R55. Lease-Obligations (Purchase Agreements) R56. Net Pension Liability R57. Net OPEB Liability R58. Other Noncurrent Liabilities 1 R59. Other Noncurrent Liabilities 2 R60. Total Noncurrent Liabilities R50. Segments (Participations (Participat	R44. Deposits and Advances		
R47.         Revenue Bonds         694,372           R48.         Certificates of Participation	R45. Compensated Absences	113,137	
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  R57. Net OPEB Liability  R58. Other Noncurrent Liabilities 1  R59. Other Noncurrent Liabilities 2  R60. Total Noncurrent Liabilities  \$8,690,275 \$0	R46. General Obligation Bonds		
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  R57. Net OPEB Liability  R58. Other Noncurrent Liabilities 1  R59. Other Noncurrent Liabilities 2  R60. Total Noncurrent Liabilities  \$8,690,275]	R47. Revenue Bonds	694,372	
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  R57. Net OPEB Liability  R58. Other Noncurrent Liabilities 1  R59. Other Noncurrent Liabilities 2  R60. Total Noncurrent Liabilities  \$8,690,275	R48. Certificates of Participation		
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  R57. Net OPEB Liability  R58. Other Noncurrent Liabilities 1  R59. Other Noncurrent Liabilities 2  R60. Total Noncurrent Liabilities  \$8,690,275 \$0	R49. Other Bonds		
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  R57. Net OPEB Liability  R58. Other Noncurrent Liabilities 1  R59. Other Noncurrent Liabilities 2  R60. Total Noncurrent Liabilities  \$8,690,275 \$0	R50. Loans (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  R57. Net OPEB Liability  R58. Other Noncurrent Liabilities 1  R59. Other Noncurrent Liabilities 2  R60. Total Noncurrent Liabilities  \$8,690,275 \$0	R51. Notes (Other Long-Term Debt)		
R54. Construction Financing – State  R54.5 Lease Liability  R55. Lease-Obligations (Purchase Agreements)  R56. Net Pension Liability  R57. Net OPEB Liability  R58. Other Noncurrent Liabilities 1  R59. Other Noncurrent Liabilities 2  R60. Total Noncurrent Liabilities  \$8,690,275 \$0	R52. Other (Other Long-Term Debt)		
R54.5 Lease Liability  R55. Lease-Obligations (Purchase Agreements)  R56. Net Pension Liability  R57. Net OPEB Liability  R58. Other Noncurrent Liabilities 1  R59. Other Noncurrent Liabilities 2  R60. Total Noncurrent Liabilities  \$8,690,275  \$0	R53. Construction Financing – Federal		
R55. Lease-Obligations (Purchase Agreements)  R56. Net Pension Liability  R57. Net OPEB Liability  R58. Other Noncurrent Liabilities 1  R59. Other Noncurrent Liabilities 2  R60. Total Noncurrent Liabilities  \$8,690,275 \$0	R54. Construction Financing – State		
R56.         Net Pension Liability         7,685,985           R57.         Net OPEB Liability         196,781           R58.         Other Noncurrent Liabilities 1         Image: Control of the control of t	R54.5 Lease Liability		
R57. Net OPEB Liability  R58. Other Noncurrent Liabilities 1  R59. Other Noncurrent Liabilities 2  R60. Total Noncurrent Liabilities  \$8,690,275  \$0	R55. Lease-Obligations (Purchase Agreements)		
R58. Other Noncurrent Liabilities 1  R59. Other Noncurrent Liabilities 2  R60. Total Noncurrent Liabilities \$8,690,275 \$0	R56. Net Pension Liability	7,685,985	
R59. Other Noncurrent Liabilities 2  R60. Total Noncurrent Liabilities \$8,690,275 \$0	R57. Net OPEB Liability	196,781	
R60. Total Noncurrent Liabilities \$8,690,275 \$0	R58. Other Noncurrent Liabilities 1		
	R59. Other Noncurrent Liabilities 2		
R61. Total Liabilities \$12,203,909 \$0	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			
R02. Total Annual Appropriations Subject to the Limit			
R03. Revenues Received (Over) Under Appropriations Limit	\$0		

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

Fiscal Year: 2023

FISCA	I Year: 2023				
	Governmental Revenues	Governmental Funds	Internal Service Fund	Enterprise Fund	Total
R01	General				
R02.					
R03.	Debt Service				
R04.					
	Capital Projects  Permanent				
R05.					
R06.	Transportation				
R07.	Total Governmental Revenues	\$0			
Doo	Internal Service Revenues				-
R08.	Total Operating Revenues		\$0		
R09.	Total Non-Operating Revenues		\$0		
R10.	Total Internal Service Revenues		\$0		
	Enterprise Revenues				
R11.	Operating Revenues				
	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			1,342,100	
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**

1/30/24,	3:59 AM SPD Prir	ntAll 2023 San Diegui	ito	Water District - LGR	S Online	
R37.	General					
R38.	Special Revenue					
R39.	Debt Service		ĺ			
R40.	Capital Projects					
R41.	Permanent		l			
R42.	Transportation		l I			
R43.			 			
N43.	Total Governmental Expenditures	\$0				
R44.	Internal Service Expenses Total Operating Expenses		ı	00		
				\$0		
R45.	Total Non-Operating Expenses			\$0		
R46.	Total Internal Service Expenses			\$0		
	Enterprise Expenses					
D47	Operating Expenses					
R47.	Airport					
R48.	Electric					
R49.	Gas					
R50.	Harbor and Port					
R51.	Hospital					
R52.	Sewer					
R53.	Solid Waste		İ			
R54.	Transit					
R55.	Water		l I		15,626,915	
R56.	Other Enterprise		l I		13,020,913	
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		İ			
R66.	Solid Waste					
R67.	Transit		l I			
R68.	Water		l I		1 174 100	
R69.	Other Enterprise		l I		1,174,189	
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

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R79.	Total Current Assets			26,654,138	26,654,138
R80.	Total Noncurrent Assets			48,783,177	48,783,177
R81.	Total Assets	\$0	\$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	\$0	\$12,203,909	\$12,203,909
R85.	Total Fund Balance/Net Position (Deficit)	\$0	\$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 Teresa McBroome Director of Finance/City Treasurer Signature Title 1/16/2024 Teresa McBroome 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: Express Mailing Address: Local Government Reporting Section - Special Districts 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

Local Government Programs and Services Division California State Controller's Office

P.O. Box 942850

Sacramento, CA 94250